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49TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. 2, Part 1.

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1885.

IN TWO VOLUMES.

VOLUME I:
FINANCE.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1885.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 7, 1885.

SIR: I have the honor to submit the following report:

RECEIPTS AND EXPENDITURES.

Fiscal year 1885.

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1885, were:

From customs	$181,471,939 34
From internal revenue	112,498,725 54
From sales of public lands	5,705,986 44
From tax on national banks	2,914,222 25
From profits on coinage, bullion deposits, and assays	6,051,284 96
From customs fees, fines, penalties, &c	907,464 27
From fees—consular, letters-patent, and lands	3,714,613 58
From repayment of interest by Pacific Railway Companies	1,608,071 58
From sinking-fund for Pacific Railway Companies	2,476,707 78
From deposits by individuals for surveying public lands	594,414 34
From proceeds of sales of Government property	302,882 07
From Indian trust-funds	76,942 08
From immigrant fund	177,002 50
From Soldiers' Home, permanent fund	333,735 05
From sale of condemned naval vessels	55,541 80
From tax on tonnage	400,342 46
From revenues of the District of Columbia	1,929,298 11
From miscellaneous sources	2,471,532 23
Total ordinary receipts	323,690,706 38

The ordinary expenditures for the same period were:

For civil expenses	$23,826,942 11
For foreign intercourse	5,439,609 11
For Indians	6,552,494 63
For pensions	56,102,267 49
For the military establishment, including rivers and harbors and arsenals	42,670,578 47
For the naval establishment, including vessels, machinery, and improvements at navy-yards	16,021,079 67
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue	54,728,056 21
For expenditures on account of the District of Columbia	3,499,650 95
For interest on the public debt	51,386,256 47
For the sinking-fund	45,604,035 43
Total ordinary expenditures	305,830,970 54
Leaving a surplus of	17,859,735 84

Which was applied to the redemption—

Of Oregon war debt	$2,800 00
Of loan of July and August, 1861	53,800 00
Of five-twenties of 1862	15,400 00
Of five-twenties of 1864	750 00
Of five-twenties of 1865	22,800 00
Of loan of 1863	36,600 00
Of ten-forties of 1864	79,500 00
Of consols of 1865	48,350 00
Of consols of 1867	74,100 00
Of consols of 1868	10,350 00
Of funded loan of 1881	35,000 00
Of loan of February, 1861	1,000 00
Of old demand, compound-interest, and other notes	8,260 00
And to the increase of cash in the Treasury	17,471,025 84
Total	17,859,735 84

As compared with the fiscal year 1884, the receipts for 1885 have decreased $24,829,163.54, as follows:

Source.	Decrease.	Increase.	Net decrease.
Customs	$13,595,550 42		
Internal revenue	9,087,346 97		
Sales of public lands	4,104,718 57		
Tax on national banks	194,507 88		
Sales of Government property	243,752 67		
Marine-hospital tax	235,977 50		
Surveying Indian lands	310,406 95		
Sale of condemned naval vessels	144,458 20		
Surveying public lands	69,697 44		
Steamboat fees	71,870 85		
Registers' and receivers' fees	58,258 31		
Fees on letters-patent	92,325 25		
Sale of military barracks	60,643 76		
Revenues of District of Columbia	41,428 02		
Soldiers' Home permanent fund	33,356 99		
Miscellaneous items	129,834 72		
Profits on coinage		$1,800,675 66	
Repayment of interest by Pacific Railroads		236,708 37	
Sinking-fund for Pacific Railroads		430,932 73	
Consular fees		342,955 67	
Customs fees, fines, penalties, &c		109,873 50	
Reimbursement of sundry Indian appropriations		114,384 27	
Sales of Indian lands		253,028 70	
Chinese indemnity fund		151,970 86	
Sales of District of Columbia bonds		77,431 83	
Tax on seal-skins		65,525 25	
Shipping fees		61,484 12	
	28,474,134 50	3,644,970 96	24,829,163 54

There was an increase in the expenditures of $16,100,690.78, as follows:

Object	Increase.	Decrease.	Net increase.
War Department	$3,240,975 11		
Interior Department—Indians	76,495 34		
Interior Department—Pensions	673,039 43		
Civil and miscellaneous	16,573,824 68		
Navy Department		$1,271,521 77	
Interest on the public debt		3,192,122 01	
	20,564,334 56	4,463,643 78	16,100,690 78

Fiscal year 1886.

For the present fiscal year the revenue, actual and estimated, is as follows:

Source.	Quarter ended September 30, 1885.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Customs	$52,203,853 12	$122,796,146 88	$175,000,000 00
Internal revenue	28,600,281 06	87,399,718 94	116,000,000 00
Sales of public lands	1,173,574 87	3,826,425 13	5,000,000 00
Tax on national banks	1,354,386 72	1,645,613 28	3,000,000 00
Repayment of interest and sinking-fund, Pacific Railway Companies	462,267 12	1,037,732 88	1,500,000 00
Customs fees, fines, penalties, &c	231,801 28	668,198 72	900,000 00
Fees—consular, letters-patent, and lands	796,731 12	2,203,268 88	3,000,000 00
Proceeds of sale of Government property	71,689 37	228,310 63	300,000 00
Profits on coinage, assays, &c	724,358 01	3,275,641 99	4,000,000 00
Deposits for surveying public lands	25,533 62	374,466 38	400,000 00
Revenues of the District of Columbia	272,033 03	1,627,966 97	1,900,000 00
Miscellaneous sources	846,679 07	3,153,329 93	4,000,000 00
Total receipts	86,763,179 39	228,236,820 61	315,000,000 00

The expenditures for the same period, actual and estimated, are as follows:

Object.	Quarter ended September 30, 1885.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue	$18,606,166 33	$60,893,833 67	$79,500,000 00
Indians	1,631,247 73	4,368,752 27	6,000,000 00
Pensions	20,986,820 58	33,013,179 42	54,000,000 00
Military establishment, including fortifications, river and harbor improvements, and arsenals	9,718,806 23	27,281,193 77	37,000,000 00
Naval establishment, including vessels and machinery, and improvements at navy-yards	3,985,104 33	11,014,895 67	15,000,000 00
Expenditures on account of the District of Columbia	1,526,644 07	1,973,355 93	3,500,000 00
For interest on the public debt	13,439,623 41	36,560,376 59	50,000,000 00
For the sinking-fund	189,400 00	45,560,600 00	45,750,000 00
Total ordinary expenditures	70,083,812 68	220,666,187 32	290,750,000 00

Total receipts, actual and estimated	$315,000,000 00
Total expenditures, including sinking-fund	290,750,000 00
Estimated surplus	24,250,000 00

Fiscal year 1887.

The revenues of the fiscal year ending June 30, 1887, are thus estimated upon the basis of existing laws—

From customs	$175,000,000 00
From internal revenue	116,000,000 00
From sales of public lands	5,000,000 00
From tax on national banks,	3,000,000 00
From repayment of interest and sinking-fund, Pacific Railroad Companies	1,500,000 00
From customs fees, fines, penalties, &c	900,000 00
From fees—consular, letters-patent, and lands	3,000,000 00
From proceeds of sale of Government property	300,000 00
From profits on coinage, assays, &c.	4,000,000 00
From deposits for surveying public lands	400,000 00
From revenues of the District of Columbia	1,900,000 00
From miscellaneous sources	4,000,000 00
Total estimated ordinary receipts	315,000,000 00

The estimates of expenditures for the same period, received from the several Executive Departments, are as follows:

Legislative	$3,275,828 92
Executive	18,491,311 70

Judicial		$408,300 00
Foreign intercourse		1,604,961 60
Military establishment		25,680,495 51
Naval establishment		30,836,357 74
Indian affairs		6,051,259 84
Pensions		75,830,200 00
Public works—		
Legislative	$6,000 00	
Treasury Department	4,823,869 17	
War Department	16,572,630 18	
Navy Department	4,968,337 41	
Interior Department	411,880 00	
Department of Justice	77,300 00	
		26,860,016 76
Postal service		7,443,914 25
Miscellaneous		20,356,082 03
District of Columbia		3,839,868 99
Permanent annual appropriations—		
Interest on the public debt	48,500,000 00	
Sinking-fund	46,659,000 00	
Refunding—customs, internal revenue, lands, &c	13,152,400 00	
Collecting revenue from customs	5,500,000 00	
Miscellaneous	5,099,555 00	
		118,910,955 00
Total estimated expenditures, including sinking-fund		339,589,552 34
Or an estimated deficit of		$24,589,552 34

Excluding the sinking-fund, the estimated expenditures will be $292,930,552.34, showing a surplus of $22,069,447.66.

SINKING-FUND.

The act of February 25, 1862, (R. S., 3688, 3689,) requires one per centum of the entire debt of the United States to be annually set apart as a sinking-fund and applied to the purchase or payment of the public debt, in such manner as the Secretary of the Treasury may from time to time direct, together with a sum equal to the interest on all bonds so redeemed; and the act of April 17, 1876, (19 Stat., 33,) provides that fractional currency redeemed by the Treasury shall also form a part of the sinking-fund.

Under the above provisions of law, United States bonds and fractional currency to the amount of $45,604,035.43 were redeemed and applied to the fund during the past fiscal year.

The requirements of the fund for the present fiscal year, computed upon the same basis as in former years, will aggregate $49,000,000. It is believed, however, that the intent of the law will be fully complied with if, in determining the amount to be applied to the fund, the aggregate of the various coin and currency certificates which are held in the Treasurer's cash, as well as the cash in the Treasury available for the reduction of the debt and the amount held as a reserve for the redemption of United States notes under the resumption act, shall be deducted from the outstanding principal of the debt, and the bonds issued to the several Pacific Railroads added thereto. The amount required to be applied under this method, including interest on bonds previously redeemed, is estimated at $45,750,000.

UNITED STATES BONDS.

On November 1, 1884, the outstanding bonds of the 3 per cent. loan of the act of July 12, 1882, amounted to $204,519,250. Of this amount, $10,000,000 had been called September 26, 1884, and ceased to bear interest November 1, 1884.

The following table shows the changes in the interest-bearing debt during the year ended October 31, 1885:

Title of loan.	Rate of interest.	Outstanding November 1, 1884.	Issued during the year.	Redeemed during the year.	Outstanding October 31, 1885.
Loan of July 12, 1882	3 per cent.	$204,519,250	.....	*$1,101,600 9,227,150	$194,190,500
Funded loan of 1891	4½ per cent.	250,000,000	.....	.....	250,000,000
Funded loan of 1907	4 per cent.	737,691,550	†$48,800	.....	737,740,350
Refunding certificates	4 per cent.	264,800	.....	‡41,000	223,800
Navy-pension fund	3 per cent.	14,000,000	.....	.....	14,000,000
		1,206,475,600	48,800	10,369,750	1,196,154,650
Bonds issued to Pacific Railroads	6 per cent.	64,623,512	.....	.....	64,623,512
Total	.....	1,271,099,112	48,800	10,369,750	1,260,778,162

*Ceased to bear interest during the year, but not yet presented for payment.
†Of this issue, $7,800 was on account of accrued interest on $41,000 refunding certificates converted into 4 per cent. bonds.
‡Redeemed by conversion into 4 per cent. bonds.

The reduction in the annual interest charge by reason of the changes during the year ended October 31, 1885, is as follows:

On bonds redeemed or interest ceased	$309,862	50
Deduct for interest on 4 per cent. bonds issued	312	00
Net reduction	309,550	50

CONVERSION OF REFUNDING CERTIFICATES.

Since November 1, 1884, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds as follows:

Principal	$41,000 00
Accrued interest due	9,826 00
Total	50,826 00

For which settlement was made as follows:

Four per cent. bonds issued	$48,800 00
Interest paid in cash	2,026 00
Total	50,826 00

The certificates still outstanding amount to $223,800 00

The redemptions and cancellations of United States bonds and seven-thirty notes during the twelve months ended October 31, 1885, were as follows:

Seven-thirty notes of July 17, 1861	$50
Seven-thirty notes, 1864–1865	2,150
Loan of February 8, 1861	1,000
Oregon-war debt	1,650
Five-twenties of February 25, 1862	23,950
Five-twenties of 1865, (May and November)	800
Five-twenties of June 30, 1864	800
Ten-forties of 1864	52,300
Consols of 1865	51,850
Consols of 1867	55,700
Consols of 1868	7,100
Loan of July and August, 1861, (6 per cent.)	44,500
Loan of March 3, 1863, (6 per cent.)	33,500
Funded loan of 1881, (5 per cent.)	27,450
Loan of July and August, 1861, (continued at 3½ per cent.)	85,450
Loan of March 3, 1863, (continued at 3½ per cent.)	17,100
Funded loan of 1881, (continued at 3½ per cent.)	264,150
Loan of July 12, 1882, (3 per cent.)*	18,465,900
Total	19,135,450

* Part of which had matured before November 1, 1884.

THE PUBLIC DEBT AND THE CONDITION OF THE TREASURY.

The indebtedness of the United States on March 4, 1885, including therein the bonds issued to the Pacific Railroad Companies, was as follows:

Interest-bearing debt		$1,260,772,612 00
Accrued interest to date	9,666,376 00	
Matured debt not yet presented, and accrued interest	5,493,735 37	
Debt bearing no interest	608,945,443 67	
Total	1,884,878,167 04	
Cash in Treasury	379,166,353 40	
Amount of debt less cash in Treasury		$1,505,711,813 64

The indebtedness of the United States on November 1, 1885, including therein the bonds issued on account of the Pacific Railroad Companies was as follows:

Interest-bearing debt		$1,260,778,162 00
Accrued interest to date	9,595,948 10	
Matured debt not yet presented and accrued interest	3,953,689 76	
Debt bearing no interest	574,012,535 88	
Total	1,848,340,335 74	
Cash in Treasury	400,682,767 65	
Amount of debt less cash in Treasury		1,447,657,568 09
Reduction of debt during above period		58,054,245 55

The assets of the Treasury on the 4th of March, 1885, excluding fractional coin and other unavailable items, were as follows:

Gold coin and bullion	$240,501,182 29	
Less certificates outstanding	114,143,140 00	
		$126,358,042 29
Silver coin and bullion	157,914,956 10	
Less certificates outstanding	111,694,881 00	
		46,220,075 10

Legal-tender notes	$47,980,004 33	
Less certificates outstanding	29,400,000 00	
		$18,580,004 33
Deposits in national banks		10,150,036 90
National-bank notes		9,355,462 53
		210,663,621 15

The liabilities of the Treasury upon the same date were as follows:

Matured debt and interest	$5,493,735 37	
Interest due and unpaid	3,136,940 63	
Accrued interest to date	6,529,435 37	
Disbursing officers' balances	26,123,546 05	
Outstanding drafts and checks	6,249,573 07	
National-bank redemption fund	51,331,161 04	
Post-Office Department	3,034,639 51	
Legal-tender reserve	100,000,000 00	
		201,899,031 04
Net balance in Treasury		8,764,590 11

The assets of the Treasury on the 1st of November, 1885, excluding fractional coin and other unavailable items, were as follows:

Gold coin and bullion	$251,359,349 29	
Less certificates outstanding	109,020,760 00	
		$142,338,589 29
Silver coin and bullion	167,657,878 45	
Less certificates outstanding	93,146,772 00	
		74,511,106 45
Legal-tender notes	45,695,341 31	
Less certificates outstanding	18,145,000 00	
		27,550,341 31
National-bank notes		1,441,843 27
Deposits in national banks		13,595,550 93
		259,437,431 25

The liabilities of the Treasury upon the same date were as follows:

Interest due and unpaid	*$2,270,556 75	
Accrued interest to date	*7,223,779 49	
Matured debt and interest	3,953,689 76	
National-bank redemption fund	48,055,654 06	
Disbursing officers' balances	22,774,534 08	
Post Office Department	3,706,081 52	
Outstanding drafts and checks	4,634,843 21	
Legal-tender reserve	100,000,000 00	
		$192,619,138 87
Net balance in Treasury		$66,818,292 38

The balance in the Treasury has therefore been increased within the above period by the sum of $58,053,702.27.

CURRENCY REFORM—TAXATION REFORM.

A review of the several groups of laws which it is the duty of the Secretary of the Treasury to administer, manifests, as inquiry into the business of the country does, the grave need of reform in the state of our currency and in the present scheme of our taxation. Both are legacies of war. They are unaccountable except by the light of the events which afforded their origin and their excuse. Their continuance for so long a time since, though discreditable, is perhaps explained by that degree of prosperity continuing despite them which is so far beyond the prosperity possible wherever large standing armies and costly war-fleets are an annual expense, and where more restricted freedom of activity and trade entails heavier burdens. To many our prosperity might well seem satisfactory, although in fact, ever since the war it has been intolerably abridged by an unwise financial policy. But the continuing depression universal in varying degrees over the world obliges us all now to consider and undertake some re forms which our surplus revenues make feasible.

These reforms invite and exact the best efforts of American statesmanship. Neither party has escaped the danger of defending, as good, evils which both parties were merely getting used to. Men of both parties, public men conversant with public affairs, and men absorbed in

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** The aggregate of these amounts is* $101,611.86 *less than the amount stated above as accrued interest on the same date, for the reason that the latter amount, taken from the public-debt statement, includes* $101,611.86 *interest items paid, and appears in the amount stated as cash held for matured debt and interest.*

earning their livelihood, have been liable to influence from the great force of example which all governments carry; and so the belief has spread that the disorder of our currency is a kind of order, that the mixture of private jobs and past public needs in our tariff, is a system of protection to American labor.

CURRENCY REFORM.

Currency reform is first in the order of importance and of time, and fitly precedes other reforms, even taxation reform; because it will facilitate all other reforms, and because it cannot safely be deferred. The coinage act of 1878 is overloading the mints with unissued, the subtreasuries with returned silver dollars, and will unavoidably convert the funds of the Treasury into those depreciated and depreciating coins.

The disorders of our currency chiefly arise from the operation of two enactments:

1. The act of February 28, 1878, which has been construed as a permanent appropriation for perpetual Treasury purchases of at least $24,000,000 worth of silver per annum, although from causes mostly foreign that metal is now of mutable and falling value, which must be manufactured into coins of unlimited legal tender and issued to the people of the United States as equivalents of our monetary unit.

2. The act of May 31, 1878, which indefinitely postponed fulfilment of the solemn pledge (March 18, 1869) not only of "redemption" but also of "payment" of all the obligations of the United States not bearing interest, legalized as $346,000,000 paper money of unlimited legal tender, and required the post-redemption issue and reissue of these promises to pay dollars, as equivalents of our monetary unit.

But these two evils, which are each a separate menace to the public tranquillity and injurious to the public morals and the public faith, do not double the difficulties of a reform of the currency. Their concurrence may even assist Congress to provide the people of the United States with a better currency than the best now possessed by any nation;—a currency in which every dollar note shall be the representative certificate of a coin dollar actually in the Treasury and payable on demand; a currency in which our monetary unit coined in gold ($550,000,000) and its equivalent coined in silver ($215,000,000) shall not be suffered to part company.

Such a reform of the whole currency of the United States (setting aside the national bank-notes, which are diminishing and well secured) can be undertaken and finished subject to the following conditions:

THE CONDITIONS OF CURRENCY REFORM.

1. Without shock or disturbance to the industries, the business enterprise, the domestic trade, or foreign commerce of the country.

2. Without degrading the United States monetary unit of value to a cheaper dollar, and without raising the United States monetary unit of value to a costlier dollar.

3. Without loss to any who now hold the promise of the United States to pay a dollar.

4. Without reduction of the present volume of the currency, or hindrance to its free increase hereafter when every dollar note shall be the certificate of a coin dollar in the Treasury payable on demand.

5. Without pause in the reduction of the public debt, but paying more than three-fifths of all that part of the debt now payable at the option of the United States prior to September, 1891.

6. Without increase of taxation.

7. Without the sale of any silver bought and coined since February, 1878.

8. Without the disuse of the 215,000,000 coined silver dollars of unlimited legal tender, or any fall or discount in their present received value; and without the disuse of the 550,000,000 coined gold dollars of unlimited legal tender, or any rise or premium on their present received value.

9. Without prejudice to the adoption hereafter of an international bimetallic union, with free coinage of both metals for all comers, at a fixed ratio of weights, into coins of unlimited legal tender.

10. Without the coins of the two metals parting company from each other, whatever may be the temporary fall, if any, in the market price of silver bullion after stopping Treasury purchases.

I would most respectfully commend to the consideration of Congress the question whether such a reform of the currency ought not now to be endeavored; whether these are not among the prudent and just conditions of its reform; and whether such a reform might not be promoted, with immediate advantage to all our industries and trade, by Repeal of the clause requiring Treasury purchases of silver bullion, and Repeal of the act making compulsory Treasury issues and reissues of the legal-tender notes.

TREASURY PURCHASES AND COINAGE OF SILVER.

It is with deference suggested, that there are several points of agreement which may be reached, and differences of opinion removed or narrowed, by a preliminary understanding as to the use of terms.

We are all paper-money men if it but be understood that our paper money shall be a representative paper money, a certificate that actual coin is honestly borrowed and safely stored by the Treasury, dollar for dollar, and payable to its owner on demand. No one disputes the superior convenience of paper money. Its use in large multiples without increase of weight, its economy in saving the heavy and irreparable loss of the precious metals by abrasion, are indisputable advantages over other kinds of money.

Demonetization may signify legal disuse of either metal as coin. Gold is demonetized in India. But where is silver demonetized? There are varying degrees of its use in different nations. Nowhere is it entirely disused. Nowhere is it then demonetized if demonetization means legal disuse. It is used in England for fractional coins of a limited legal tender. It is used in France, Germany, and the United States for fractional coins, and also for larger coins of an unlimited legal tender. It is used in India and Mexico for fractional coins, and for coins of an unlimited legal tender, and of these the coinage is free to all owners of silver. In speaking of the demonetization of silver, the degree of its disuse should be specified by those who would avoid being understood to recommend free coinage to private silver owners, which nowhere now co-exists with the use of gold as a part of the currency.

Everybody is a two-metallist, and wishes the use of silver in fractional coins of at least a limited legal tender. Bimetallists desire a larger use of silver for coins of unlimited legal tender; but they also wish the use of gold in coins of unlimited legal tender. If, however, a gold coin and a silver coin must each be received for a dollar, and are both an unlimited legal tender in any number, some ratio in their weights must also be fixed by law. Yet no law can cross national boundaries as commerce does; so that any nation having a ratio not the same as the ratio of other nations traded with, is liable to be drained, in time, of one of its two metals. Thus bimetallism in any nation depends upon a fortunate balance of demands for the two metals from without, such as France enjoyed from 1785 to 1871; or else upon concurrence with a sufficient number of other nations in coining the unit of value in the two metals at one and the same ratio of weight. Bimetallism is essentially an international affair; but it does not exist: the fortunate balance in Europe was upset by Germany, and the international agreement, twice attempted, has failed. In but one way now can any nation retain in use coins of both metals which are both unlimited legal tender; namely, by stopping the coinage of the metal unacceptable to other nations. France has done so. The United States must likewise stop coining silver. Stop, wait, negotiate. And whether

negotiations shall succeed or fail, there is still no other way than to stop where we are, namely at the point where a risk begins to appear of difficulty in retaining silver in our home circulation in full equivalence with our gold unit of value which has an international circulation.

SILVER—GOLD.

Silver in fractional coins is the most convenient desirable metal for use in the payment of petty sums. These are the bulk of human transactions where money passes. It has no rival. Who does not deem it indispensable? Silver cannot profitably be discarded from large use by any civilized nation in the world, even where, as in Great Britain and the Scandinavian countries, it is used only for fractional coins, made legal tender for small sums, and gold alone is cut into coins of unlimited legal tender. Silver alone is coined by some nations; is the monetary metal of enormous Asian populations. We know little of China, but computing what they fairly may as to the rest of the world, the statisticians all agree that silver is 54 per cent. of the monetary metals of mankind.

Gold, however, is indispensable also, though its high value makes it impossible to be used anywhere as small change. Gold is fairly computed to be about 46 per cent. of the two monetary metals of mankind. Gold is the standard of value in the foreign commerce, not only of the United States, but also of every nation in Europe. Foreign exchange is calculated as between the different gold coins. Gold is the standard in the domestic trade of England and of Germany, and of all the countries which, like France, have been bimetallic, but which have now ceased from silver coinage in order to prevent the fall of the silver already coined as legal tender for all sums. Gold is, in fact and by law, the standard of value in the domestic trade of the United States, and has been since March, 1873, under the act of Congress making 25.8 troy grains of standard gold our monetary "unit of value," which, as will be explained below, had theretofore been safely and justly placed alike in coins of gold and coins of silver.

Gold is 66 per cent. of the metallic circulation of the United States at the present moment; although it may need explaining that with free coinage for everybody's silver into full legal-tender silver dollars, the people of the United States asked for only 8,045,838 in eighty years, but that Congress required the coinage of 215,000,000 in about eight years.

Gold is the standard of value in nations from which we in the United States, took 87 per cent. last year of all our imports and to which we sent

more than 92 per cent. of all our exports. And with most of the countries having silver as a standard, or in nearly exclusive use, where we do the small remainder of our foreign trade, settlements are effected by the gold standard through sterling bills on London.

Gold from the mines of all the world has doubled in quantity within thirty-five years; silver about doubling in the last one hundred years. Gold, like silver, is a principal product of mines in the United States, which have yielded of the two precious metals:

	Gold.	*Silver.*
For the last 40 years.....	72 per cent.	28 per cent.
For the last 14 years.....	50 + per cent.	50 — per cent.
Lately as 4 years ago...	50 + per cent.	50 — per cent.
Last year.....	39 — per cent.	61 + per cent.

Who, then, would propose the disuse of gold, or ask the enactment or the continuance of laws likely to promote the expulsion of gold, or its use at a premium instead of as the standard of value, to which, by stopping the coinage of silver now, the legal-tender value of the 215,000,000 silver dollars already coined may be held up and made to conform, until these troubles be overpast.

But our 215,000,000 silver dollars are here, and cannot be expected sensibly to decrease, as our gold may. Nobody will export or melt them. The reasons are plain. They will not flow abroad, for the legal-tender quality given them by act of Congress cannot procure their reception elsewhere; not in Germany, just as her legal-tender laws, applied to her equally depreciated 400 or 500 million silver marks in thalers of unlimited legal tender, cannot promote their reception here or in France; not in France, just as her legal-tender laws, applied to her 600 million five-franc pieces of unlimited legal tender, cannot promote their reception here or in Germany. Ceasing to coin more, our 215,000,000 silver dollars will remain. Nobody will melt them, since the silver melted is worth 20 or 25 per cent. less than the silver minted, while they remain a legal tender for all sums. Therefore, no silver to be used in the arts or industries, or for exportation, will be drawn from this stock. It is not to be expected that Congress will withdraw from these 215,000,000 silver dollars their full tender quality; it is not to be expected that Congress will redeem and melt them and sell the metal. The fact, then, is that we cannot but be two-metallists.

METALLISM—MONO AND BI.

But do not bimetallists and monometallists agree more than they differ, so far as the known facts of our situation oblige us to be con-

cerned with them. Both demand mints, which are public institutions for the exclusive manufacture of bullion into coins, open, on the rule of first come first served, to all persons bringing any amount of the one received metal, or in the other case, both of the received metals, all such persons having the right to receive back their metal cut into coins of specified weight, fineness, size and inscription, consisting of the monetary unit itself, and its multiples, (and its fractions,) and being full tender by law in payment of all sums due and payable, the said monetary unit, if bimetallic, in coins of silver and in coins of gold having a uniform ratio of weight. The metal minted and the metal melted having thus an equal value in fact, men of both schools regard the monetary mass of either gold or silver, or in the other case, of both gold and silver, as consisting at any moment, actually, of the whole metallic coinage of the world, (gold, $3,300,000,000; silver, $2,200,000,000,) plus potentially all extant stores of the one metal, or in the other case, of the two metals. This *plus* enlarges enormously the great sum to nearly the bulk of the product of all mines of the one, or the two metals, in all past time, computed at not far from the half of, in the other case, the whole of $16,540,000,000. Not to be varied in amount by legislation, its immense superiority appears as a kind and amount of wealth suited to be the standard measure of all wealth; for it is a mass, of which the annual increment, (four years ago being $205,000,000, divided about equally between silver and gold, and last year being from both metals, $220,000,000,) however large or variable, is a petty percentage, say $1\frac{33}{100}$ per cent. This relation between the small annual increment and the huge accumulation of the precious metals by mankind in all time is a circumstance of the last importance, especially if all the economists are right in computing the total wealth of the world, stored, saved, and consuming, to be of less value at any moment than five times the world's gross income for the one previous year.

If the facts of our own monetary situation have been correctly ascertained and stated above, then it is now obvious, that gold and silver monometallism may, without prejudice to their high rank as monetary theories, be set aside at once as theories practically inapplicable, at the present moment, for the guidance of the United States. Silver monometallism, though current in India and Mexico, has few advocates among us, and, at any rate, is inadmissible. Gold monometallism has some able advocates among us, but, at any rate, is inadmissible. We are in the presence of 550,000,000 full tender dollars of gold, and 215,000,000 full tender silver dollars, the latter number now practically irreducible.

As metallists of both schools condemn all efforts by laws to manufacture a legal-tender equivalent of any nation's monetary unit out of the paper record of a promise to pay that unit, it here suffices to allude to that episode in our history before showing what the procedure of the Congress of the United States has been in making our monetary unit reside in coin, formerly in two metals, latterly of one metal, and the relation of the bimetallic theory and practice thereto, and to our immediate problem, the silver-dollar coinage. Indeed, the disparity between the two (285 : 100 = 100 : 35), in July, 1864, when Congress tried to compel their equality, is comment enough, from a financial point of view, upon the legal-tender laws of February 25, 1862, July 11, 1862, March 3, 1863, and the law of May 31, 1878; though I cannot myself believe the voters of the several States will ever decide that their Federal Government holds as sovereign a power to issue and reissue Treasury notes and make them a legal tender in payment of private debts, as it has to coin money and borrow it.

THE MONETARY UNIT OF THE UNITED STATES.

A complete history of the United States coinage laws would include many unimportant as well as important details. Reference is here made only to those parts which in every principal coinage law have prescribed either a single unit of value, or what weight of fine gold should be equal to what weight of fine silver in the monetary unit and its multiples, so that the least imperfect equivalence, the utmost attainable stability therein, might be had, and every exchange of product or service pass under a convenient and just standard and measure of value. A table given on page XXIII is an analysis of the history of the United States monetary unit, including every coinage act that has dealt with the unit from 1789 until now. Setting aside the exigencies and the errors of the war period when paper expelled coin, that history is a record of proud integrity, of uniform good faith.

Congress has established justice, and maintained it in a chief article and instrument of justice, the monetary unit. The good faith dictating every change is demonstrable. Marked by errors from the first act to the last, none of them is an error without excuse. Perhaps the worst error of all is in the act of 1834 changing the ratio, when Congress omitted to be guided by its ablest living adviser, the most eminent of my predecessors in this office, Albert Gallatin, the friend and peer of Jefferson and Madison, their counsellor in finance, the originator of the Ways and Means Committee, during three Presidential terms Secretary of the Treasury, and the originator of its present system and best traditions.

It will first be convenient to indicate what the table does not show. It makes no account of subsidiary coinage—that is, the coinage of silver for small change, disparaged and not full tender. Such facts and metric changes in them are irrelevant to the monetary unit. It makes no account of alloys, but deals only with the weights of pure gold and pure silver. These alloys have changed, are decimal, of minor importance and irrelevant. It makes no account of the trade-dollar, the history of which here would be confusing and irrelevant. It makes no account of the deductions from full legal tender proportional to loss of weight by abrasion or otherwise. It makes no account of changes from gratuitous to compensated coinage which, though capable of great importance, not actually having been, may be neglected.

It does not show what things have had at any time the full legal-tender quality conferred upon them, whilst not an embodiment of the monetary unit,—for example, silver dollars of the present coinage. It does not show what things have had at any time a full legal-tender quality conferred upon them by the Supreme Court but only a limited legal-tender quality conferred by Congress—for example, United States notes which were not made legal tender from private citizens to collectors for duties on imports, nor from the Treasurer of the United States to private persons for interest on the public debt. It does not show the six or more different certificates, notes, demand notes, etc., which, being received at the offices of the United States or elsewhere by law or custom, are a part of our currency, but not in immutable equivalence with the monetary unit.

Periods between dates when coinage acts of the United States took effect.	Coinage of their gold into dollars, free to all.	Coin gold dollar and its multiples an unlimited or full legal tender.	THE U. S. MONETARY UNIT.	Coinage of their silver into dollars, free to all.	Coin silver dollar an unlimited or full legal tender.	Ratio of weight of monetary unit in pure gold to ditto in pure silver.	Ratio of same weights in France all the while, and in the great coinages of Europe now.
			Pure Gold, Troy Grains. *Pure Silver, Troy Grains.*				
2d of April, 1792, to 31st of July, 1834.	Free coinage	Full tender	**24.75 = 371.25**	Free coinage	Full tender	1 : 15	1 : 15.5
31st of July, 1834, to 18th of Jan., 1837.	Free coinage	Full tender	**23.20 = 371.25**	Free coinage	Full tender	1 : 16.002 1 : 16+	1 : 15.5
18th of Jan., 1837, to 1st of April, 1853.	Free coinage	Full tender	**23.22 = 371.25**	Free coinage	Full tender	1 : 15.988 1 : 16—	1 : 15.5
1st of April, 1853, to 1st of April, 1873.	Free coinage	Full tender	**23.22 = 371.25**	Free coinage	Full tender	1 : 16—	1 : 15.5
1st of April, 1873, to 20th of June, 1874.	Free coinage	Full tender	**23.22**	Not free	Full tender		1 : 15.5
20th of June, 1874, to 28th of Feb., 1878.	Free coinage	Full tender	**23.22**	Not free	Limited to $5, § 3586, R. S.		1 : 15.5
28th of Feb., 1878, to Dec., 1885.	Free coinage	Full tender	**23.22**	Not free	Full tender		1 : 15.5

The history of the monetary unit shows that from 1792 to 1873 that unit was embodied by law in either metal. The arrangement is such as is now called bimetallic. From 1873 till now, gold has been made by law the sole embodiment of our "unit of value." But what is most notable is not that historical fact. Most notable is the fact exhibited from 1792 to 1885 in a variety of historical circumstances,—the seeking after perfect equivalence in contemporaneous and successive coin embodiments of the monetary unit.

Equivalence in the contemporaneous coin embodiments of our monetary unit was the purpose of the coinage laws of 1792, 1834, 1837, and 1853.

Equivalence in the successive coin embodiments of our monetary unit was the purpose of the coinage laws of 1834, 1837, 1853, 1873, and 1878.

During the time when the 371.25 troy grains of fine silver continued to be a coin embodiment of the monetary unit, there was no appreciable fluctuation in its value as compared with the mass of commodities, services and savings measured thereby. Slight variations in the gold coin, therefore, made solely for the purpose of retaining both metals in use, and for reaching a more perfect equivalence in order to retain both metals in use, are only confirmations added to proof in the uniformity (371.25) from 1792 to 1873. During the time when 23.22 grains of pure gold have been either a concurrent or the single coin embodiment of our monetary unit, there has been no demonstrable fluctuation in its value as compared with the mass of commodities, services and savings measured thereby. Whatever may be speculated, it is not within the wit of man to name any monetary unit more stable.

THE COINAGE LAWS FROM 1792 TO 1878.

1792.—Pure gold 24.75 = 371.25 pure silver; ratio 1:15. Equivalence was the purpose avowed in the celebrated Mint Report of Hamilton, and intended in the adoption of his ratio and recommendation by the Second Congress. And if the original error shortly disclosed, or disclosed by later requirements of gold for England's resumption, can at all be traced to a defective appreciation of the effect produced by the legal-tender impartment to coin, concurrent with commercial causes in the nature of demand, upon the rating of either metal, it is to be observed that the masterly paper of Hamilton has an excuse not shared by later documents in which that effect is sometimes equally overlooked, and sometimes strained to cover all the crudities of a proposed "fiat money."

1834.—Pure gold 23.20 = 371.25 pure silver; ratio 1:16+. Equivalence contemporaneous, equivalence successive, was the practical object

of the change in the ratio of the two metals made in 1834. An error in the ratio had expelled gold coin from the country, as an error in our proceeding may do now. Senator Benton said "the extinction is complete." In order, therefore, to recover the expelled metal so as to embody in two metals again the monetary unit, it was necessary to change the ratio, and to change it by a change in the grains of the metal not then possessed, and thereafter to be attracted and coined, rather than of the grains in the metal then coined and in daily use. For one adequate reason, not to mention causes contributory, viz., the preponderant coinage of both metals by France whose mints were then open, like our own to all comers, at a fixed ratio, (1:15.5,) more favorable to the owners of gold than our own ratio, (1:15,) the United States had lost their gold circulation both in domestic trade and foreign commerce. The profit in exporting gold was palpable.

The Congress of 1834, therefore, sought to recall gold and to keep gold while also retaining silver. Nothing else but equivalence in the two forms of the monetary unit could retain both. But their object was to retain both, and if the commerce of the world had had the same geographical limits as the laws of the United States, the statute of 1834 would have retained both; but bimetallism is nothing if not international, and the failure was disastrous. The ratio of 1834 sufficed to expel silver as the ratio of 1792 sufficed to expel gold. Overlooking the advice, the experience, the expert knowledge of Gallatin, Congress in 1834 adopted a ratio as far from correct on the one side as the ratio of 1792 had been on the other side. For the ratio of 1:15 the United States substituted the ratio of 1:16. Again, as before, the preponderant coinages of France, (not to mention those of other nations of Europe,) whose mints were then open like our own to all comers at a fixed ratio (1:15.5) being now more favorable to the owners of silver than our new ratio, 1:16.002, the United States began to lose their silver circulation. The profit in exporting silver was palpable.

The act of 1834 has been described as contriving inequivalence in the monetary unit, and then cited as a precedent of financial integrity. The precedent is misunderstood. That Congress sought a just equivalence and not an unjust disparity in the search for the lost metal, is proved by the fact that they lost the other metal in that search. The weight of fine metal in one coin embodiment of the monetary unit was not altered then or ever afterwards, as its tabular history shows, nor was the weight of the fine metal in the other reduced to obtain a profitable disparity. It was reduced to obtain a just equivalence, and reduced infelicitously so much as to fall on the other side. From 1:15 the Congress passed over the

unvalued but controlling ratio of 1 : 15.5 on to the ratio of 1 : 16.002. But there was no change in the actual value of either metal to a less real value at that time, nor until forty years after, when Germany, seeking to substitute her silver circulation for the gold part of the circulation of France, after 1873, constrained France, in 1876, to close her open mints to silver, and put an end to her bimetallism at the prevaïent ratio of 1 : 15.5 which had, by the two errors of Congress, drained the United States first of one metal and then of the other. Gold then was not like silver now, bought and coined by the Treasury into dollars which foreign circumstances had made of inferior value to the same quantity of metal at an earlier date. Neither metal in fact varied measurably from a steady value, or from that equivalence in the commercial world and in the law of France upheld at the ratio of 1 : 15.5.

1837.—Pure gold 23.22 = 371.25 pure silver; ratio 1 : 16—. The only change to be noted under the law of 1837 is the putting a trifle more gold into one form of the monetary unit in order to conform the alloy to a decimal system. It is of no importance.

1853.—Pure gold 23.22 = 371.25 pure silver; ratio 1 : 16—. The weights of the fine metal in either form of the monetary unit and the ratio of their weights remain the same under the act of 1853. Equivalence contemporaneous, equivalence successive, are still sought, are still maintained. But the silver metal which could not be kept at home while the French mints were coining both metals at a ratio more attractive than ours to the owners of silver, by about 3 per cent., was needed imperatively, at least for fractional coins, and although the fact lies outside the scheme of the foregoing table, it is important and should be noted. The law was successful for that limited purpose and three years later the legal-tender quality which had been of necessity conferred upon foreign silver coins was withdrawn and ended. And now it should be observed that from 1853 to 1873, as from 1792, free coinage and full legal tender were given to both metals, whoever brought them seeking to obtain either form of the monetary unit. The law of 1853 which established a subsidiary coinage for small change did not withdraw the right from any owner of silver to have his metal cut into dollars of an unlimited legal tender. Indeed, 5,538,948 such dollars were coined in those twenty years. But why no more? and why did so many of these stream abroad even before the day of paper came? The French mint and its ratio again explain.

And why did not in pairs, the silver half dollars authorized by the act of 1853, coined at a ratio of 14.88 : 1 operate even more effectually than from 1792 to 1834 the silver whole dollar, coined at a ratio of 15 : 1

had, to expel gold? If 15:1 did it while France was coining at 15.5:1, more effectual still might seem to have been 14.88:1, offering more than 3 per cent. profit. The first break in the custom of free coinage had occurred. Free coinage was not given, or such would have been the effect upon gold. The coinage of silver at 14.88:1 was confined to small purchases of silver bullion made by the treasurer of the mint, and no deposits for the fractional coins were thereafter received. But the coining was free of the full tender silver dollar.

1873.—Pure gold 23.22. "That the gold coins of the United States shall be a one-dollar piece, which at the standard weight of twenty-five and eight-tenths grains, shall be the unit of value;" * * * (Sec. 14.) But such it had been for thirty-six years, though not till now alone in that office. Free coinage of a full tender silver dollar was all that was withdrawn by the act of 1873, or changed, omitting the things mentioned above as excluded here, being quite irrelevant to the silver question. The right withdrawn was a right long unused, and it was a right long unused because it was a right unprofitable to any owner of silver in the United States. The unlimited legal-tender quality of any silver dollar still existing, unmelted, unexported, in the cabinets of collectors or the strong boxes of hoarders, whether the dollar of the law of 1792 or the dollar of the law of 1837 (which differed only in the proportion of alloy, not in the quantity of pure metal), was not withdrawn.

These two facts may profitably be compared with the bubbles blown about them since the time *after* the passage of the act of 1873, when, by the ending of bimetallic minting in France, in Europe, in the world, (the last French mint certificates were issued in July, 1876,) and the fall of silver, the free coinage of full tender silver dollars of 371.25 grains at a legal equivalence with the 23.22 grains pure gold then made without protest, and now remaining without change the sole coin embodiment of our monetary "unit of value," had become, for the first moment since 1834–1873, a highly profitable transaction for the silver miners (less than 100,000) of the United States; but not for the people (more than 50,000,000) of the United States.

The charge that Congress was furtively seduced into passing the act of 1873 is thus a manifest error. But in its relation to the passage of the act of 1878, it is not superfluous to mention that the coinage act of 1873 was read in the Senate more than once, in the House at least once, was printed by order of Congress thirteen times, was considered in the committees of both Houses during five different sessions, and the debates upon it occupy 144 columns of the "Congressional Globe." The act of 1873 made no change in the two-metallism established in

the United States when the infelicity of the bimetallic ratio of 1834 induced the subsidiary coinage of 1853.

1874.—Pure gold 23.22. The Revision of the Statutes of the United States was adopted the 20th of June, 1874. Silver-mine owners were still far from getting sight of their approaching interests, if silver farther fell; but the revisers made section 3586 to read: "The silver coins of the United States shall be a legal tender at their nominal value for any amount not exceeding five dollars in any one payment." If six silver dollars of the coinage of 1792–1837, or of 1837–1873, were in company with one another anywhere, and if the affirmance of a five-dollar legal-tender limit, which was obviously intended to relate to fractional coins alone, operated a negation unexpressed upon the unlimited legal-tender quality, theretofore conferred, of silver coins not fractional which could not be kept in circulation, then the revisers of the statutes may be held to have made a change in the law without warrant, and also without importance.

1878.—Pure gold 23.22. The coinage act of 1878 left standing the monetary "unit of value" embodied and established by the act of 1873 in 23.22 troy grains of fine gold, (25.8 standard.) It is unjust to ascribe to the XLVth Congress, which passed that act, an alteration in our monetary unit. They still maintained its strict equivalence, even its identity, with one of the bimetallic forms of that unit established more than forty years before, the sole form of that unit as established five years before. Noting the extreme fall in the metal, which had also been its embodiment from 1792 to 1873, they let the unit of value alone. More than that, Congress recognized in the second proviso of the act of 1878 the actual and the legal disparity between the coin which they required to flow from the mints, and the coined monetary unit in the Treasury which was represented by gold certificates. Congress gave a full legal-tender quality to this silver coin, but not also the free coinage to all comers which the history of our monetary unit shows to have been *its* uniform concomitants from the first establishment of that unit to the present hour. But Congress also explicitly recognized its inferiority to the gold certificates upon which they had never bestowed the legal-tender quality. Moreover, Congress did not diminish the weight of the precious metal in the silver dollar. They required it to be coined of the same number of troy grains of pure silver (371.25) as had been put in every coin of that name and metal when, as from 1792 to 1873, it was one embodiment of our monetary unit with free coinage for all comers and full legal tender.

THE MONETARY UNIT INVARIABLE.

This analysis of our coinage laws and explanation of their history yield light for guidance now. Ordained "to establish justice," the Constitution itself is buttressed by this first century of constancy in the Congress to a continuous and just equivalence in the successive coin embodiments of the monetary unit for a standard and measure of value. The precedent stands and will stand for centuries to come, the admiration, the pride, the rule of law and of duty for many generations of self-governing freemen. It is for us to pass on unimpaired this high tradition of financial integrity. But of justice as of liberty, eternal vigilance is the price.

Our 215,000,000 silver dollars are by law full legal tender. Sharing that function with the monetary unit itself, the honor of the country, not less than its interests, is involved in the preservation of their equivalence with that unit wherever our citizens dwell and our laws run. Equivalence in foreign trade, for the reasons above indicated, is for the present quite impracticable. Equivalence in domestic trade is practicable. But that equivalence is now imperilled by the continuing coinage and increasing number of the silver dollars. This is much more than a deliberate judgment of the Secretary of the Treasury. It is attested to him from the centres of trade in all parts of the country, as much from the South as the North, as much from the West as the East. Not alone our able statesmen and instructed economists and financiers advise the stopping of the silver coinage now, but wherever our fellow-citizens are concentrated in commercial cities and towns, the business classes engaged in the trade, the enterprises, and manufactures of those centres, and the still larger masses of workingmen employed by them, urge the stopping of the silver coinage now. It is these classes which are always first to perceive such perils to industry and trade, and the consequences they entail. To their judgment in such a matter even the acts of Congress touching commerce and currency are finally appealed. For it is their interests first, and afterward the interests of the agricultural classes, which are endangered. Every business man from day to day must form his separate judgment of any medium of exchange which he may be obliged by law to take in his next bargain. Twenty years ago the gold dollar was not kept from a premium, to-morrow the silver dollar cannot be kept from a discount, in disregard of their appraisal.

ONE METALLISM OR TWO-METALLISM—OUR ONLY CHOICE.

The choice before Congress is not between silver monometallism and gold monometallism. Both are inadmissible. The choice before Congress is not between bimetallism and either gold or silver mono-

metallism. The latter are not admissible, and bimetallism is only possible with the co-operation of other nations, which is not now to be had. For, although France holds the same friendly attitude, and would be followed by some of her associates of the Latin Union, England now, as in 1878 and 1881, is unwilling to depart from her mintage of gold alone into coins of unlimited legal tender, and Germany now, as in 1881 regards the concurrence of England in an international bimetallic union as a *sine qua non*. Such being the facts established upon abundant testimony, official and unofficial, gathered by the Department of State, it becomes plain that the choice of Congress is only in fact between stopping the coinage of silver dollars, or risking by further coinage the inequivalence of those dollars with our monetary unit, risking the fall of the value of 215,000,000 silver dollars from their legal domestic rating to their commercial international value which is 20 per cent. less, and involving such a disuse in our domestic trade of 550,000,000 dollars of gold coin, as when gold was ejected by paper during the war.

The only choice before Congress, therefore, is the choice between one-metallism and two-metallism. The silver dollar cannot be kept in equivalence with the gold dollar if the coinage of silver continues. The gold dollar cannot be kept in full domestic circulation if the silver dollar is suffered to fall. Coining more necessitates its fall. Doubtless some may hope that more silver dollars can be coined, and yet their equivalence with the monetary unit not be lost. It is respectfully submitted that there is no compensation for that risk, and that a judgment so accordant of the great business classes who carry on the exchanges of the country must be accepted as a final estimate of that risk.

A HEAVIER DOLLAR.

Nor should it be forgotten that every silver dollar coined hereafter at our present ratio would be, as the coining of every dollar since 1878 has been, a direct hindrance to the international bimetallic union then avowed as the object of our legislative policy. This objection is fatal also to the proposal to put more silver into the dollar than 371.25 grains of fine metal, (412.5 standard.) But that scheme is an admission of the stability of our present monetary unit, an express assertion of our duty to make every full-tender substitute for that unit its acceptable equivalent. Another decisive criticism upon the proposal is that it implies the necessity of further purchases and coinage of silver, which necessity does not exist; and proposes a remedy for the continuance of a danger which does not need to be prolonged. Stopping the coinage now is a perfect remedy for the evil which the business classes have measured, judged, and desire

to see averted. They do not wish its recurrence in a varied form. Increasing the weight of silver in the dollar assumes the present dollars to be incapable of continued equivalence with the monetary unit, when, in fact, by stopping further coinage they can be held in our domestic exchanges to that equivalence, and the chance retained that the several great powers which are also sustaining the full-tender use of depreciated silver, by local national law, may come to "pool their issues," and so restore silver to international currency. Such union now seems hopeless, while we continue to mitigate the difficulties of other nations by taking off the market half the product of our own mines, which is nearly half the product of the world. Is it not worth while to try the results of an altered situation after so many years of failure? Is it not worth while to see what can be done when the United States shall have put an end by stopping the coinage, to the charge that they are moved by selfish interests, and trying to market their silver; when the United States, by stopping coinage, shall have put themselves upon an equality with the other gold and silver using nations who have all stopped silver coinage; and when the United States shall thus be able to negotiate for open mints and free coinage to all comers, with the large offer to join in free coinage to all, in place of no coinage, rather than with the lesser offer of free coinage to all, in place of the coinage of Treasury purchases of $24,000,000 worth of silver a year?

The coinage of a heavier dollar would obstruct the success of such an experiment. The coinage of silver not being free to all comers, but being exclusively a coinage of Treasury purchases of silver, there is no reason for making a heavier dollar, whether the purchases are to continue or to be stopped. Treasury purchases of silver are anomalous, unprecedented except in the case of subsidiary coin, and a hindrance to the restoration of a sound currency. If the silver dollar is full tender, but not of free coinage, its currency is confined within the country where the laws run which make it full tender. It cannot be forced across the Atlantic or Pacific, except as metal. Legal-tender laws do not cross national boundaries. The silver dollar of 371.25 grains within our boundaries can be kept equivalent to our monetary unit of value, if no more are coined; and the metal in it will not fluctuate more from the datum line of 23.22 grains fine gold than the metal in a 500-grain silver dollar would, though it may fluctuate a little farther off. If the silver of our dollar is to be dealt with as a commodity, it cannot be kept in equivalence with the coin monetary unit, any more than it can be kept in equivalence with some other commodity than itself. The proposal to make a heavier dollar, like the proposal to make unlimited legal-tender silver bullion certificates on a variable

commercial ratio of the metal with gold money, is a proposal to treat silver as a commodity. If the silver of our dollar is to be dealt with as a part of the monetary metal of the world to which the full legal-tender power of leading governments is to be applied, 371.25 grains of fine silver can be made equivalent with 23.22 grains of fine gold as effectually as 500 grains of fine silver can.

STOPPING THE COINAGE WILL NOT AFFECT PRICES.

An adequate sense of the magnitude of the actual coin-money stocks of the world, which join with the potential money existing in uncoined gold and silver, and with all their numberless equivalents, substitutes, and representatives, to measure prices, not to mention growing economies in the use of money, by cheques, bills of exchange, book-credits, clearing-houses, postal orders, telegraphic transfers, etc., which operate in the same direction, enforces the lessons of experience as to the impotence of any nation's legislation to affect prices, if prices are tested by a stable monetary unit. Changing the measure changes nothing except the ownership of the property of the defrauded ones. It does not change the true level and course of prices as thus tested. But the lessons of experience cannot be completely learned in a moment. For the general range of prices of the hundred chief commodities of civilized man's use has been more than a third of a century in completing the last leisurely cycle of its rise and fall. The range of prices is lower to-day than since the discovery of gold in California. The redistribution of populations in the two hemispheres since then is vastly more ascribable to legislative contrivance than is the low level of prices. Prices in the United States are the record of the fluctuations of commodities and currencies in the markets of the world. They are not merely domestic fluctuations. Odessa and India appear in the price of wheat at Chicago. Our legislation chiefly concerns fifty-five million people, but prices are the outcome of twelve or fifteen hundred million people's affairs. Yet we are occasionally told that the present general fall of prices has been caused and can be counterpoised by the variation of a few hundredths of 1 per cent. in the ratio of our own silver-coin stock to the mass of the monetary metals of the world,—by the transfer of more silver from mines in Nevada to vaults in New York.

Man's inventions and industries are hammering down the prices of all the products of man's labor. If one New England town by one week's labor can shoe all the feet in Cincinnati, Chicago, and St. Louis for a year, when a year's work was too little one decade ago, how shall not the price of shoes go down? Everywhere the effort is to obtain shelter, clothing, food, and the ornaments of these necessities of life at

a smaller expense of mental energy and bodily toil. The history of inventions is the record of permanent reductions of the cost of getting man's necessities. This reduced cost makes possible the enlargement of the comforts of all, a higher and higher standard of life for the poor. How shall the reduced cost not appear in dropping prices? But things on hand bought to sell fall while held. To the trading classes a fall of prices when comprised in too brief periods cannot but bring some measure of distress; when continued for too long periods, cannot but entail a general depression of trade. But when it is neither sudden nor prolonged enough to throw large numbers out of employment, the great mass of working men and women find in lower prices almost unmixed good. Wages are always at once exchanged, with some deduction for saving, and if prices are lower the same wages buy more. Even where reduced prices necessitate reduced wages (and on the whole, even in Europe, the return to labor grows more and more) the wage-receiver gets the advantage of wages being slow to move, as he gets the disadvantage of their being the last to move when from a degradation of the unit of value, or its legal equivalent, prices measured by that unit going up, the same wages buy less. To keep the unit of value stable is the true limit of legislative control over prices.

A POORER DOLLAR REDUCES THE WAGES OF LABOR.

A large proportion of our workingmen of mature years have had an instructive experience that lowering the value of any so-called dollar, legal tender of payment for their wages, is a lowering that is compensated to everybody else before compensation reaches them. It is a lowering that lifts the prices of all commodities before it lifts the rate of their wages. A cheaper dollar for workingmen of the United States means a poorer dollar. The daily wages of our workingmen and workingwomen are by far the largest, by far the most important, aggregate of wealth to be affected by the degradation of the dollar, or of any legal-tender equivalent of the dollar. All other aggregates of wealth, the accumulations of capitalists, which can only obtain profitable use by being turned over daily in the wages of workmen and the employment of the captains of their industry, all other aggregates of wealth which remain unemployed in the payment of wages of the day, the month, the year, are not to be compared in their sum to this gigantic sum. It is this gigantic sum, the wages of labor, which is assailed by every policy that would make the dollar of the fathers worth less than its worth in gold. The debt of the United States, large as it is, is a wart beside that mountain. If by defrauding our fellow-citizens who, directly, or indi-

rectly through the savings banks, hold those promises to pay a dollar on demand or in due season; if by letting the silver dollar fall below the gold dollar, we could take a third off the burden of the public debt, much less than ten dollars a head would thus be saved to the people of the United States. How long would ten dollars apiece pay our working men and women for the loss of a third off every dollar of their wages? How long before they could get their wages raised enough to buy as much as before?

TAXATION REFORM.

In another communication which accompanies this, my first annual report, I have endeavored to present a full and complete exposition of the existing condition of the customs service, of the rules and regulations that I have established to secure a just, faithful, and impartial appraisement of imported merchandise, together with my reasons for making such rules and regulations, and of the legislative measures which are now needed for improving that portion of the revenues. The revision and changes of rates of duty made in 1883, have already disclosed, in practical execution, defects which are commended to the early attention of Congress.

Besides the reforms which are desirable for the effective administration of any system of taxation levied through imported merchandise, and are indispensable for the administration of customs laws which, like our own, are a chaos rather than a system, I venture to hope that in due season it will be the pleasure of Congress to consider some other reforms upon which, as is requisite, all parties may agree, and that are of a different scope. Like our currency laws, our tariff laws are a legacy of war. If its exigencies excuse their origin, their defects are unnecessary after twenty years of peace. They have been retained without sifting and discrimination, although enacted without legislative debate, criticism, or examination. A horizontal reduction of 10 per cent. was made in 1872, but was repealed in 1875, and rejected in 1884. They require at our custom-houses the employment of a force sufficient to examine, appraise, and levy duties upon more than 4,182 different articles. Many rates of duty begun in war have been increased since, although the late Tariff Commission declared them "injurious to the interests supposed to be benefited," and said that a "reduction would be conducive to the general prosperity." They have been retained, although the long era of falling prices, in the case of specific duties, has operated a large increase of rates. They have been retained at an average ad valorem rate for the last year of over 46 per cent., which is but

2½ per cent. less than the highest rate of the war period, and is nearly 4 per cent. more than the rate before the latest revision. The highest endurable rates of duty, which were adopted in 1862–4 to off-set internal taxes upon almost every taxable article, have in most cases been retained now from fourteen to twenty years after every such internal tax has been removed. They have been retained while purely revenue duties upon articles not competing with anything produced in the thirty-eight States have been discarded. They have been retained upon articles used as materials for our own manufactures, (in 1884 adding $30,000,000 to their cost,) which, if exported, compete in other countries against similar manufactures from untaxed materials. Some rates have been retained after ruining the industries they were meant to advantage. Other rates have been retained after effecting a higher price for a domestic product at home than it was sold abroad for. The general high level of rates has been retained on the theory of countervailing lower wages abroad, when, in fact, the higher wages of American labor are at once the secret and the security of our capacity to distance all competition from "pauper labor," in any market. All changes have left unchanged, or changed for the worse, by new schemes of classification and otherwise, a complicated, cumbrous, intricate group of laws which are not capable of being administered with impartiality to all our merchants. As nothing in the ordinary course of business is imported unless the price here of the domestic, as well as of the imported, article is higher by the amount of the duty and the cost of sea-transit than the price abroad, the preference of the tax-payer for duties upon articles not produced in the United States is justified by the fact that such duties cost him no more than the Treasury of his country gets. As for duties affecting articles that are also produced in the United States, the first to be safely discarded are those, upon materials used by our own manufacturers, which now subject them to a hopeless competition at home and abroad, with the manufacturing nations, none of which taxes raw materials. It is not to be doubted that in any reform which shall finally receive the approval of the two Houses of Congress, they will maturely consider and favorably regard the interests which can only gradually and carefully be adjusted, without loss, to changes in the legislative conditions for their advancing prosperity. With this view, I have invited, in some two thousand circular letters to our manufacturers and merchants, their enlightened co-operation in the improvement of our fiscal policy, and the replies received will hereafter be submitted to the consideration of Congress.

REVENUE FROM CUSTOMS.

The revenue from customs covered into the Treasury by warrant for the fiscal year ended June 30, 1885, was..	$181,471,939 34
That for the preceding year was	195,067,489 76
Showing a reduction of	13,595,550 42

The following table shows the value of imported merchandise entered for immediate consumption, including withdrawals from warehouses for consumption, and the duties collected thereon during the last fiscal year at the various ports:

	Year ending June 30—	
	1885.	1884.
	Dollars.	*Dollars.*
Merchandise free of duty	192,912,234	211,280,265
Dutiable merchandise	386,667,820	456,295,124
Total value of merchandise	579,580,054	667,575,389
Total duty collected	178,151,601	190,282,836
	Per cent.	*Per cent.*
Average ad valorem rates of duty on—		
Dutiable merchandise	46.074	41.702
Free and dutiable merchandise	30.738	28.503

The increase in the annual average ad valorem rate of duty on dutiable merchandise, from 41.702 per cent. in 1884 to 46.074 per cent. in 1885, has been caused mainly by the decline in the prices of goods subject to specific duties, upon which are imposed high rates of duty. Among others, the following are conspicuous examples of a marked decline in price without a corresponding falling off in the quantity imported:

Sugar, not above No. 13, Dutch standard, which declined in price from 3.46 cents per pound in 1884 to 2.5 cents per pound in 1885; molasses, which declined from 16.4 cents per gallon to 13.38 cents; clothing-wools, from 22.7 cents per pound to 19.7 cents; carpet-wools, from 12.43 cents per pound to 10.55 cents; glycerine, from 11.6 cents per pound to 6 cents, &c.

The values of the imports for consumption of these five commodities during 1885 were as follows:

Articles.	Quantities.	Value.
		Dollars.
Glycerine.....pounds...	7,573,034	453,930
Sugar, brown.....pounds...	2,548,210,538	64,320,170
Molasses.....gallons...	31,321,244	4,190,242
Wool, clothing.....pounds...	11,475,889	2,262,824
Wool, carpet.....pounds...	56,339,530	5,947,495
Total.....	.....	77,174,661

The values of these articles, computed at the prices of such imports during 1884, would have appeared as follows:

Articles.	Quantities.	Values.
		Dollars.
Glycerine.....pounds...	7,573,034	878,719
Sugar, not above 13.....pounds...	2,548,210,538	88,168,085
Molasses.....gallons...	31,231,244	5,136,684
Wool, clothing.....pounds...	11,475,889	2,605,027
Wool, carpet.....pounds...	56,339,530	7,003,004
Total.....	.....	103,791,519

INTERNAL REVENUE.

The collections made under the internal-revenue laws from the commodities subject to taxation were, for the fiscal years ended June 30, 1884 and 1885, as reported by the Commissioner of Internal Revenue, as follows:

Objects of taxation.	Fiscal year ended June 30—	
	1884.	1885.
Distilled spirits.....	$76,905,385 26	$67,511,208 63
Manufactured tobacco.....	26,062,399 98	26,407,088 48
Fermented liquors.....	18,084,954 11	18,230,782 03
Bank circulation.....	441 84	25,000 00
Penalties, &c.....	289,144 12	222,681 19
Collections under repealed laws.....	247,714 52	24,360 74
Total.....	121,590,039 83	112,421,121 07

[These figures differ from the amounts actually covered into the Treasury, as shown by the covering warrants, the receipts showing the amounts collected, but not deposited, during the fiscal year, the warrants showing amounts actually covered into the Treasury during the same time.]

From the preceding exhibit it appears that the decrease of revenue from spirits during the last fiscal year was $9,394,176.63, and that on fermented liquors the increase was $145,827.92. There was an increase in the revenue from manufactured tobacco of $344,688.50. The decrease from all sources is $9,168,918.76.

PRODUCTION OF SPIRITS.

The production of spirits during the last fiscal year is exhibited in the following table:

Kinds of spirits.	Fiscal year ended June 30—	
	1884.	1885.
Bourbon whiskey.....	$8,896,832	$12,277,750
Rye whiskey.....	5,089,958	5,328,043
Alcohol.....	12,385,229	13,436,916
Rum.....	1,711,158	2,081,165
Gin.....	641,724	639,461
High wines.....	6,745,688	3,235,889
Pure, neutral, or cologne spirits.....	28,538,680	27,104,382
Miscellaneous.....	11,426,470	10,811,757
Total.....	75,435,739	74,915,363

It cost to collect the internal revenue for the fiscal year 1885, including the expenses of the Commissioner's office, $4,455,430.27; about 3.9 per cent. of the amount collected. The cost for 1884 was $5,076,914.31, being 4.2 per cent. of the amount collected.

Since I assumed office, the Department has, pursuant to request, taken the opinion of the Attorney-General as to the duty of the officers of Government in case the owners of distilled spirits bonded for export failed to remove them from the warehouse within the time named therefor in the bond. The Attorney-General gave an opinion, which made strict enforcement of the letter of the bond appear to be the only lawful course for the Department to follow; consequently instructions were given to collectors of internal revenue, which resulted in payment of the tax or exportation of the spirits within the time fixed by the bonds.

The Department also, after due consideration, became convinced that it had no authority to allow more time between the bonding of spirits for exportation and the actual shipment of the same than was necessary for that purpose in the ordinary course of business. Therefore, the limit of thirty days was restored in the Regulations, that time being deemed ample for all purposes of exportation.

All the opinions, orders, and letters above referred to are printed in the report of the Commissioner.

In my judgment, it is not necessary or well that the law should be as it is in regard to the time for the collection of the tax upon distilled spirits. Why drive this property from the country at large expense to both Government and citizen, with benefit to neither? I indorse the recommendation of the Commissioner of Internal Revenue as to an amendment of the law which shall postpone the collection of this tax, under certain conditions, until withdrawal for consumption.

I also concur in the recommendations of the Commissioner as to the abolition of the office of inspector of tobacco, whose fees are an unnecessary tax upon business; as to the exportation of tobacco under regulations prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury; and as to the taxation of fractional parts of the gallon of distilled spirits.

The reasons given by the Commissioner for an increase in the number of internal-revenue agents are strong. I believe that such increase should be authorized.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the Treasurer of the United States, nine assistant treasurers, and one hundred and forty-one national-bank depositaries.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to the sum of $568,887,009.38, ($245,196,303 of which were on account of loans, United States notes, and certificates and conversion of refunding certificates,) were deposited as follows:

In the Treasury and sub-treasuries	$451,210,995 09
In national-bank depositaries	117,676,014 29

Owing to the large movement of moneys caused by the exchange of standard silver dollars for silver certificates, the deposits of legal tenders in exchange for like certificates, and the redemption of fractional silver coin, the duties of the officers and employés of the different sub-treasuries have greatly increased, and I would, therefore, recommend that inquiry be made by Congress as to the present condition of these offices, and such method of relief be adopted as may be deemed proper.

The transactions with the national-bank depositaries have been made with great economy to the Treasury and to the entire satisfaction of its officers.

UNAVAILABLE FUNDS.

With a view to securing needed legislation on the subject, the attention of Congress is called to the various items included in the Treasurer's cash balance, as shown on page 18 of his report for the fiscal year 1885, which have from time to time become unavailable by reason of the deposit of surplus revenue with the several States under act of June 23, 1836, and from the failure of public officers and depositaries to pay over to the United States moneys intrusted to them for safe-keeping and disbursement.

All money *in the Treasury*, wherever it may be deposited or placed for disbursement or custody, is charged to the Treasurer of the United States, and while it is obvious that this money may be lost without fault on his part, by robbery, accident, defalcation of a subordinate officer, misconduct of depositaries having it in charge, or otherwise, yet he is responsible, and is charged with it the same as if the funds were in his own vault instead of being deposited elsewhere. These items therefore appear as a charge against the Treasurer only because of the method in which the accounts are necessarily kept; but as no change can be made without legislation, it is deemed proper to bring the matter to the attention of Congress for appropriate action.

A full history of all the facts involved in connection with these deficits will be prepared and submitted to Congress during the present session.

DEPOSITS AT THE MINTS, COINS AND COINAGE.

The value of the gold deposited at the mints and assay offices during the fiscal year 1885 was $56,748,752.60, including re-deposits of the value of $3,854,677.51. The coining value of the silver deposited for bars and purchased for coinage was $38,082,222.87, which included $1,292,447.95 of re-deposits.

The coinage executed was as follows—of gold, $24,861,123.50; of silver dollars, $28,528,552; of subsidiary silver, $320,407.65; and of minor coins, $527,556.80—a total of $54,237,639.95.

In addition to the coinage there were manufactured at the mints and assay offices gold bars of the value of $32,027,463.02, and silver bars valued, at the coining rate of silver, at $9,549,313.37:—a total of $41,576,776.39.

The amount of silver purchased for the coinage of the silver dollar during the year was 24,212,412.90 standard ounces, costing $23,747,460.25.

The average price paid for silver during the year was $1.0897 per ounce fine, equal to $0.98079 per ounce standard. The average London price during the year was $1.09261 per ounce fine, and the average New York price $1.09117 per ounce fine.

The silver used in the coinage of subsidiary silver consisted of the balance on hand at the Mint at Philadelphia at the commencement of the fiscal year, and of silver transferred from the Assay Office at New York, together with uncurrent silver coins of the value of $239,548, transferred from the treasury for that purpose.

The seignorage on the coinage of silver dollars during the year was $4,355,278.84, and on subsidiary silver $10,197.61—a total of $4,365,476.45.

The earnings of the mints from all sources, including seignorage, was $5,147,218.16. Expenses from appropriations, including $156,942.22 from the general appropriation of the act of February 28, 1878, were $1,261,601.29. Adding the cost of acid refineries ($210,654.44) at the coinage mints and at the Assay Office at New York, together with the cost of distribution of coin, ($79,806.69,) and technical losses, makes the total expenses and losses of all kinds $1,585,256.77.

The mines of the United States were estimated by the Director of the Mint to have yielded, during the calendar year 1884, precious metals valued at $79,600,000, as follows—namely, gold $30,800,000; silver at its coining value, $48,800,000.

The estimated amount of gold and silver coin in the United States on the 30th of June, 1885, was $820,000,000, $542,000,000 of which consisted of gold coin and $278,000,000 of silver coin.

In addition to the coin in the country there was in the mints and assay offices at the same date gold and silver bullion of the value of $71,501,682. Thus the entire stock of coin and bullion available for coinage in the country at that date was about $892,000,000.

The report of the Director of the Mint exhibits, in detail and in tabulated statements, the operations of the mints and assay offices. It also contains, along with other contributions on the subject of coins, coinage, &c., valuable information received through the representatives of this Government abroad in regard to the production, consumption, and stock of gold and silver in the different countries of the world.

The Director also calls attention to the imperfect facilities afforded certain of the mints and the Assay Office at New York in the way of vaults for the safe custody of the large amounts of coin and bullion now stored at those institutions. It appears that the security of the public moneys at the mints depends more upon the integrity and efficiency of guards and patrols by night, and the presence of officers and employés by day, than upon the construction of the vaults with a view to their safety.

The Director has also instituted a system of accounts between the superintendents and the several departments of the mints, for the purpose of showing in a more business-like manner than previously the actual expenses of each department under properly-classified heads. The absolute and comparative cost of production at the several institutions will thus be exhibited for the first time since the organization of the Bureau of the Mint.

The cost of coinage at the mint at Carson being largely in excess of the cost at other coinage mints, and the expenses of distribution of coin likewise being excessive, it was in May last deemed advisable to discontinue all coinage at this mint and to reduce accordingly the force of officers and operatives. Since the first of June this institution has been conducted as an assay office. Its business as such having proved insignificant, orders were given in November for the discharge of the entire force except the superintendent and four watchmen, who are retained for the proper custody of the building and appurtenances. Thus a saving will be made of over $100,000 per annum.

A large reduction of force has also been made since the first of July at the Mint at San Francisco, aggregating a saving of about $47,000 a year in wages of workmen.

BUREAU OF ENGRAVING AND PRINTING.

Since March 1, 1885, the number of persons employed in the Bureau of Engraving and Printing has been reduced from 1,145 to 886. In the same time its expenses have been reduced at the rate of more than

$120,000 a year without in any degree impairing its productive capacity. This has been accomplished by revising and simplifying its methods of doing business, by extending the hours of labor to eight hours a day, as required by law, and by discharging inefficient and superfluous employés. The appropriation of $55,000, made by the act of March 3, 1885, to supply an expected deficiency in the appropriation for that year, was not drawn upon, and $18,021,30 of the original appropriation was returned to the Treasury, making an aggregate saving of $73,021.30 in the amount appropriated. The expenses of the Bureau during the current fiscal year have been still further reduced by the cessation of the printing of one and two dollar United States notes. Since July 1, 1885, the average monthly expenses have been about $18,600 less than the appropriation.

Conforming to the wise policy pursued by Congress of late years in making appropriations for nearly all other branches of the public service in Washington, the Secretary submits specific estimates for all the expenses of the Bureau of Engraving and Printing for the fiscal year 1887, fixing the number and salaries of the persons who may be employed and the amount which may be expended for plate printing and for materials. By thus limiting the number of employés, any possibility of unduly increasing the force will be avoided, while the status of the bureau as a part of the regular organization of the Department will be definitely fixed. The amount estimated for is $124,498.70 less than the quantity of work which it is proposed to produce would have cost at the rates which prevailed in the last fiscal year. In the absence of any action by Congress on the subject, it has been assumed in making the estimate that the printing of one and two dollar notes will be resumed at the usual rates. Should it be decided to discontinue those denominations, the appropriation should be proportionately reduced.

It is the desire of the Secretary to improve the artistic quality of the work produced by this establishment. As one of the steps to this end, the use of the patent lettering has been discontinued. The plates heretofore made cannot be discarded at once without great expense, but it is the intention from time to time, as opportunity occurs, to replace them with new plates engraved from fresh and artistic designs.

NATIONAL BANKS.

During the year ending November 1, 1885, one hundred and forty-five banks have been organized, with an aggregate capital of $16,938,000. Circulating notes have been issued to these new associations amounting to $4,274,910. These banks are located by geographical divisions, as follows: Eastern States, 4 banks, with capital of $400,000; Middle

States, 20, with capital of $2,895,000; Southern States, 21, with capital of $2,425,000; Western States, 76, with capital of $9,473,000; Pacific States, 8, with capital of $725,000; Territories, 16, with capital of $1,020,000.

Since the establishment of the national-banking system, on February 25, 1863, there have been organized 3,406 national banks. Of these, 432 have gone into voluntary liquidation for the purpose of winding up their affairs; 79 have gone into voluntary liquidation for the purpose of reorganization; 64 are in liquidation by expiration of their charter, of which number 38 have been reorganized, and 104 have been placed in the hands of receivers for the purpose of closing up their affairs, leaving the total number in existence 2,727, on November 1, 1885, which is the largest number that has been in operation at any one time.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1875 to 1885, inclusive, as reported by the banks:

	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sep. 30, 1884.	Oct. 1, 1885.
	2,087 banks,	2,089 banks,	2,080 banks,	2,053 banks,	2,048 banks,	2,090 banks,	2,132 banks,	2,269 banks,	2,501 banks,	2,664 banks,	2,714 banks,
RESOURCES.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.
Loans	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2	1,245.3	1,306.1
Bonds for circulat'n.	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4	327.4	307.7
Other U.S. bonds	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7	30.4	31.8
Stocks, bonds, &c.	33.5	31.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1	71.4	77.5
Due from banks	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9	194.2	235.3
Real estate	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3	49.9	51.3
Specie	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8	128.6	171.9
Legal-tender notes	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7	77.0	69.7
National bank notes	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7	23.3	23.1
C. H. exchanges	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4	66.3	84.9
U.S. cert. of deposit	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7	10.0	14.2	18.8
Due from U.S. Treas.	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6	17.7	14.9
Other resources	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9	33.8	36.9
Totals	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5	2,432.9
LIABILITIES.											
Capital stock	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7	524.3	527.5
Surplus fund	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0	142.0	147.0	146.6
Undivided profits	53.0	46.4	44.5	44.9	41.3	46.1	56.4	61.2	61.6	63.2	59.4
Circulation	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5	289.8	269.0
Due to depositors	679.4	666.2	630.4	668.4	736.9	887.9	1,083.1	1,134.9	1,063.6	993.0	1,120.1
Due to banks	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4	246.4	299.5
Other liabilities	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9	15.8	10.8
Totals.	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5	2,432.9

The corporate existence of 864 national banks expired during the year ending November 1, 1885, of which 801 have been extended under the act of July 12, 1882. Forty-eight have permitted their corporate existence to expire, and are in liquidation under section 7 of said act, (32 of which have been succeeded by other banks located in the same places,

and with nearly the same shareholders,) and 13 have been placed in voluntary liquidation by vote of shareholders owning two-thirds of their stock, of which 7 were succeeded by other banks. The remaining 2 became insolvent, and were placed in the hands of receivers. The corporate existence of 14 national banks, with an aggregate capital of $4,450,000, have expired and will expire during November and December of this year, and the corporate existence of 18 national banks, with an aggregate capital of $3,135,000, will expire during 1886. Four national banks, with an aggregate capital of $600,000, have failed and been placed in the hands of receivers during the year.

Under the provisions of the act of July 12, 1882, national banks with a capital of from $50,000 to $150,000 may be organized upon a minimum deposit of United States bonds equal to 25 per cent. of such capital. The minimum deposit of bonds required by law to be made by banks with a capital of upwards of $150,000, is $50,000. The following table shows the number of banks organized from July 1, 1882, to July 1, 1885, their capital stock, amount of bonds deposited in accordance with law, and the circulation issued thereon:

Year.	Number of banks.	Capital.	Minimum bonds required.	Bonds actually deposited.	Percentage of excess.	Circulation issued.
					Per ct.	
July 1, 1882, to July 1, 1883	251	$26,552,300	$5,155,500	$7,116,400	28	$6,404,760
July 1, 1883, to July 1, 1884	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885	142	15,205,000	3,061,250	3,332,800	8	2,999,520

According to law the least amount of bonds that the national banks in operation October 1, 1885, could deposit, was $80,970,423. During the year the amount of bonds on deposit to secure circulation diminished $16,951,750, the total November 1, 1885, being $308,364,550. The amount of notes in circulation diminished $15,545,461, the total November 1, 1885, being $315,847,163, as shown by the books of the Comptroller of the Currency. From this amount should be deducted the lawful money on deposit with the Treasurer of the United States, $39,542,979, leaving $276,545,461 outstanding.

The report of the Comptroller of the Currency, in addition to the above facts, contains much useful and interesting information.

IMMIGRATION.

The administration of the "Act to regulate immigration," approved August 3, 1882, has, in the main, been attended with satisfactory results during the last fiscal year.

The receipts of capitation-tax for the fiscal year ending June 30, 1885, were $176,094, and the expenditures for the same period, $125,538.58.

By the so-called "Shipping Act," of June 26, 1884, section 22, the collection of such tax was, in practical effect, discontinued as to immigrants coming by vessel from foreign contiguous territory. It is estimated, however, that the reduction in the amount of collections of immigrant-tax occasioned thereby, did not, for the last fiscal year, exceed twenty thousand dollars. On the other hand, the receipts have been very considerably augmented since the Department, by decisions in May and June last, adopted—in accordance with an opinion of the Attorney-General—the rule of construction, that under the immigrant act of August 3, 1882, the tax is collectible, not only for *bona-fide* immigrants, but for all alien passengers, including tourists and other sojourners, and on each recurring arrival of any alien.

The commissioners of immigration who had previously been employed under contract, in pursuance of law, to care for the local affairs of immigration at the principal ports for which they were respectively designated, have continued in the exercise of their functions during the past year. At the following ports commissioners of immigration are now employed, namely: Portland, Me.; Boston, New York, Philadelphia, Baltimore, Key West, Galveston, and San Francisco.

It is to be regretted that the law, as construed, does not empower the Department, at its own instance, to establish immigration commissions without being required to have the co-operation of other agencies not within its control. Under the present system, it is necessary to the creation of such a commission at any particular port, that the Governor of the State wherein such port is, shall first designate some suitable persons, or some local organization, leaving it with this Department to accept (by contract) or reject, the parties so designated. As a consequence, in one or two instances, the efforts of this Department to establish such commissions have been without avail.

It is recommended that the existing law be so amended that all commissions, or officers, to be charged with the care of immigrants at the several ports, be appointed directly by the Secretary of the Treasury, and that they be held immediately responsible to him for the proper performance of their duties; or, if this recommendation be not adopted, that, at least, the Secretary of the Treasury be empowered to designate customs officers to serve as commissioners of immigration at ports for which no designations have been made by the Governor of the State where they are respectively located, also at all the smaller ports where the arrivals of immigrants are not in such numbers as to warrant the establishment of commissions.

Considerable difficulty has been experienced in procuring the deportation of aliens of the classes prohibited by law from landing. It has been found to be a matter of convenience, if not of necessity, to all concerned, that the examination of immigrants, particularly at the principal ports where they frequently arrive in large numbers at one time, should be made at some convenient place on shore. At some of the ports, particularly at New York, the steamship companies bringing passengers, were disposed to resist the demand for the return of such of the immigrants brought here by them as were found on such examination to be of the classes of whom the law says that they "shall not be permitted to land." Such resistance was on the ground that the immigrants had, in a literal sense, been permitted to land, and were consequently beyond the operation of the provision of law for the deportation of the proscribed classes. This difficulty was disposed of, however, by a ruling of the Department that the landing of immigrants at a place under the control of the commissioners, for the purpose of having an examination made to determine whether they were or were not prohibited from landing, was not to be considered such a permission to land as would relieve the steamship companies from the responsibility of deporting such as were found on such examination to be of the proscribed classes. In furtherance of the same end, bonds have been taken by the Commissioners of Emigration at New York, from the steamship companies represented at that port, conditioned for the return of such aliens as are found to be proscribed.

The question is presented for consideration, whether, under a rigid construction of the immigrant law, all alien lunatics and idiots should be prohibited from landing, irrespective of whether they are or are not liable to become a public charge. For instance, where an idiot child arrives here in charge of parents, both able and willing to care for it, it may be questioned whether it is in harmony with the general spirit and intent of our immigration laws that the parents may be permitted to land only on condition that they abandon their idiot child, who is all the more in need of parental care by reason of its infirmity.

It is recommended that further legislation be had, to the end that the intent of the law in this regard may be made clear and free from all ambiguity.

The draft of a bill will soon be presented to Congress amending the existing immigration act, in which will be embodied such provisions as, in the experience of the Department, seem to be required to make the supervision of immigration effective and of benefit to the country.

Statement of collections and disbursements on account of expenses of regulating immigration during year ending June 30, 1885.

Ports.	Receipts.	Expenditures.
Barnstable	$34 50	.....
Baltimore	7,968 00	$5,386 95
Boston	9,468 50	3,340 20
Cape Vincent	1 50	.....
Chicago	2 00	.....
Detroit	50	.....
Duluth	9 00	.....
Galveston	483 50	404 56
Gloucester	2 00	.....
Key West	1,700 00	1,119 95
Mobile	6 00	.....
New Bedford	190 50	.....
New Haven	6 50	.....
New York	141,988 50	108,597 60
New Orleans	1,068 00	31 00
Philadelphia	11,110 50	6,465 82
Pensacola	19 50	.....
Portland and Falmouth	423 00	192 50
San Francisco	1,579 50	.....
Superior	22 50	.....
Willamette	8 00	.....
Aggregate	176,094 00	125,538 58

REVENUE MARINE.

The vessels of the service now number thirty-nine, manned by 1,027 officers, cadets and men. The following is a statistical summary of its business for the past year:

Aggregate number of miles cruised by vessels	312,569
Number of merchant vessels boarded and examined	24,481
Number of merchant vessels found violating law in some particular, and seized or reported to proper authorities	1,425
Fines or penalties incurred by vessels so seized or reported	$604,515 55
Number of vessels in distress assisted	274
Value of vessels and their cargoes imperilled by the sea to which assistance was rendered	$5,568,043 00
Number of persons on board vessels assisted	2,542

Sixty persons were picked out of the water and saved from drowning.

In the performance of special work, the vessels upon the Atlantic and Gulf coasts and the Great Lakes have rendered important service in maintaining patrol against the infection of cholera and yellow-fever through incoming vessels, and in co-operating with national and State quarantine organizations.

In the work of inspecting life-saving stations, instructing their crews, and conveying supplies and outfits, the vessels have been cruised an aggregate of 15,573 miles.

The Alaskan work of the service for the past season has been particularly important, Captain Healy, with his command, the steamer

"Corwin," having operated with much activity in the waters of Alaska and the Arctic Ocean. He covered in his cruising the Aleutian Islands, to afford protection to the seal-fisheries, assisted five of the Arctic whaling fleet in distress, and succored and brought away fifty-nine persons who were either shipwrecked or without means of transportation. He also prosecuted important works of survey on our extreme northern coast.

The steamer "Bear," which Congress authorized to be transferred to this Department for duty in the waters of Alaska, has been placed in a condition of efficiency and despatched to San Francisco, from which port she will be cruised next year to the northwestern waters.

Several vessels of the service have been overhauled in hulls and machinery and thoroughly repaired.

The revenue-marine steamers "McLane" and "McCulloch," stationed at southern ports, are in need of extensive repairs. The first-named, not originally designed for the service, was lightly built when new; she is now old, worn-out, and unworthy of repairs. Recommendation is made that the sum of $85,000 be appropriated to replace this vessel with a new one. Recommendation is also made for a new steam-vessel for duty in the harbor of New York, for which the sum of $50,000 will be required.

LIFE-SAVING SERVICE.

The usual beneficent results have attended the operations of this Service during the year.

The number of stations in commission at the close of the year was 203. The number of disasters to documented vessels reported by the district officers to have occurred within their field of action is 256. The number of persons on board these vessels was 2,206; of whom 2,196 were saved and 10 lost. The value of the property involved is estimated at $4,604,455; of which $3,352,760 was saved and $1,251,695 lost. The number of vessels totally lost was 56. There were, besides, 115 disasters to smaller craft, such as sail-boats, row-boats, &c., on which were 233 persons, 232 of whom were saved and 1 lost. The value of property involved in these minor disasters was $29,925, of which $26,823 was saved and $3,102 lost. The following is the aggregate:

Total number of disasters	371
Total value of property involved	$4,634,380
Total value of property saved	$3,379,583
Total value of property lost	$1,254,797
Total number of persons on board	2,439
Total number of persons saved	2,428

Total number of persons lost	11
Total number of shipwrecked persons succored at stations..	568
Total number of days' succor afforded.....	1,686
Total number of vessels lost.....	56

In addition to the persons saved from vessels, as above stated, 37 others were rescued, who would probably have perished without the aid of the life-saving crews. Some of these were taken from the water into which they had fallen from piers, wharves, &c., and the remainder from isolated cribs, and similar situations, where they were in imminent peril of being swept away by storm-tides and inundations.

In every instance of loss of life a thorough investigation was had, which in each case proved that the life-saving crews were blameless, and the fatality beyond human prevention. The loss of life above stated is smaller, with one exception, than that of any preceding year, notwithstanding the extended scope of the service. The number of persons lost in the year 1880 was but nine. The service then contained, however, but 179 stations, while twenty-four stations have since been added, in localities especially selected on account of their dangerous character.

The assistance rendered in saving vessels and cargoes has been unusually large, 366 having been aided in getting afloat when stranded, repaired when damaged, piloted out of dangerous places, and otherwise assisted by the life-saving crews. This number is larger than in any previous year except the last preceding.

There were besides 204 instances where vessels running into danger of stranding in the night were warned off by the signals of the patrols, most of them thus being probably saved from partial or total loss.

The cost of the maintenance of the service during the year was $828,474.43.

Since the date of the last report a station has been established and put in operation at the mouth of the Portage Lake and Lake Superior Ship-Canal, Michigan, and three others, one on Morris Island, South Carolina, one at Jupiter Inlet, and one on Santa Rosa Island, Florida, have been built and will soon be put in commission. On the latter coast three houses of refuge have also been built, and two others are in process of construction. There are, besides, under contract for construction a station at Frankfort, one at Pent Water, one at White River, one at Holland, one at South Haven, Michigan, and one at Sturgeon Bay Canal, Wisconsin. Two stations have also been rebuilt, one at Bay Head and the other at Atlantic City, both on the coast of New Jersey; and extensive repairs and improvements have been made to several stations on various parts of the coast. The wise requirement of section

10, chapter 117, Laws of 1882, "*that the appointment of district superintendents, inspectors, and keepers, and crews of life-saving stations, shall be made solely with reference to their fitness, and without reference to their political or party affiliation,*" tends to secure men best fitted for the exceptional duties of the service, and assures them of retention regardless of party conflicts.

MARINE-HOSPITAL SERVICE.

The Supervising Surgeon-General reports that during the fiscal year ended June 30, 1885, 41,714 patients received relief, 12,803 were treated in hospitals, and 28,911 at the dispensaries; 280,406 days' relief in hospitals were furnished.

The receipts from all sources were $396,852.59, and the expenditures $401,543.03. This does not include the expenses for "Alterations and repairs to hospital buildings, $20,000," "Fuel, light, and water, $32,000," "Furniture and repairs to furniture, $15,000," which were paid for out of special appropriations.

An estimated deficiency was submitted to Congress for an appropriation amounting to $140,000. This estimate was based on the collections of tonnage-tax up to the time of submitting the estimate, but it appeared that in the latter half of the year the tonnage-dues largely increased, owing to the taking out of documents at the beginning of the season of navigation. The appropriation, therefore, has proved to be $98,000 more than was necessary for the needs of the year. This balance remains unexpended, and will, under the operation of the statutes, be covered into the Treasury in due course. It is estimated that the deficiency in the tonnage-tax will this year amount to $42,000, and that amount will be requested.

In addition to supplies furnished to the Marine-Hospital Service in general, the vessels of the Revenue-Marine Service and the various quarantine stations have also been supplied from the purveying division of the bureau, and reimbursement made from the appropriation for those services. Two examining boards were convened during the year for the examination of applicants for admission into the service, and five candidates who passed the examination successfully were appointed assistant surgeons, taking rank in the order of merit in each class.

This "merit system" has been followed since 1873, and has brought into the service professional qualifications of high order. The number of medical officers is still inadequate for the necessities of the service.

The country has been spared an epidemic, notwithstanding the gloomy outlook of the last year, and the quarantine service of the United States has been continued under the management of this bureau as for

the past three years. Additional interest is given to its operations by reason of the extensive epidemic of cholera in Spain and France, and more recently to the outbreak of a severe epidemic of small-pox in Canada.

Aid has been furnished to the State of Michigan, upon the request of the governor, by the appointment of sanitary inspectors, to prevent as far as possible the introduction of small-pox into that State. The aid ceased September 18, when the State appropriation became available. Similar service is now maintained on the border in aid of the States of Maine, Vermont, and New York, in accordance with applications made by the governors of those States.

Yellow-fever appeared on the west coast of Mexico with the same malignancy as last year, and greatly devastated the towns and villages in the country adjacent to Guaymas and Hermosillo. An inspector has been appointed to board the trains coming into Arizona at the border.

The recommendations of the Surgeon-General in regard to the establishment of a hospital at the port of New York, the construction of suitable warehouses and quarantine buildings, and for the enactment of a statute in regard to the appointment of medical officers, are concurred in, and the zeal and efficiency of the officers of the service are commended.

The annual report of the Supervising Surgeon-General, giving the operations of the service in detail, is herewith transmitted.

STEAMBOAT-INSPECTION SERVICE.

The *personnel* of the Steamboat-Inspection Service on the 30th of June, 1885, was composed of one hundred and forty-eight officers, clerks, and messengers, as follows: One Supervising Inspector-General, ten supervising inspectors, thirty-six local inspectors of hulls, thirty-seven local inspectors of boilers, eight assistant inspectors of hulls, eleven assistant inspectors of boilers, one assistant inspector for the examination of life-preservers, sixteen special inspectors of foreign steam-vessels, four clerks to Supervising Inspector-General, twenty clerks to local boards, two clerks to special inspectors of foreign steam-vessels, one clerk and messenger attached to the office of the supervising inspector at New York, one messenger, office Supervising Inspector-General.

The offices of Supervising Inspector-General, supervising and local inspectors of steam-vessels, are organized under the act of Congress, approved February 28, 1871, now Title 52, Revised Statutes.

The special inspectors of foreign steam-vessels are organized under the act of Congress amending section 4400, Title 52, Revised Statutes, approved August 7, 1882.

Statistics of this service for the last fiscal year.

Divisions.	Steamers inspected.	Tonnage.	Officers licensed.
Pacific coast	404	114,430.72	1,777
Atlantic coast	2,531	450,667.45	10,220
Western rivers	944	183,657.64	5,544
Northern lakes	1,365	292,837.66	5,509
Gulf coast	394	56,772.18	2,185
Total	5,638	1,098,365.65	25,235

Increase in number of vessels inspected	185
Increase in tonnage	25,014.15
Increase in number of officers licensed	387

Receipts.

From inspection of steam-vessels	$98,851 35
From sales of licenses	12,617 50
Total	111,468 85

Expenses.

Salaries of inspectors and clerks	$207,300 00
Travelling and miscellaneous expenses	42,153 22
Marshal and witness fees	684 95
Refund, excess of inspection-fees collected	152 90
Total	250,291 07
Excess of expenditures over receipts	$138,822 22
Unexpended balance in the Treasury standing to the credit of the Steamboat-Inspection Service June 30, 1885	$433,444 48

Accidents resulting in loss of life, and number of lives lost during the fiscal year.

Character of accident.	Number of accidents.	Number of lives lost.
Fire	1	1
Explosions or accidental escape of steam	16	41
Collisions	9	11
Snags, wrecks, and sinking	5	21
Accidental drowning	.....	55
Miscellaneous causes	.....	4
Total	31	133

Number of lives lost in 1884	271
Decrease in 1885	138

Inspection of foreign steam passenger-vessels, under the act of Congress approved August 7, 1882.

At New York, (including one inspection on the lakes)	117
At Boston, (including ten inspections at Portland, Me.)	25
At Philadelphia, (including forty-seven inspections on the lakes)	54
At Baltimore	13
At New Orleans	13
At San Francisco	5
Total	227
Increase in number of vessels inspected	5

The expenses for this service have been as follows:

For salaries	$34,613 02
For contingent expenses	2,028 61
Total expenses	36,641 63

Since the close of the fiscal year, reductions have been made in the force of inspectors of foreign steam-vessels, by which the expenses of that service will be reduced $17,000 per annum, or 50 per cent. of the whole salary expense of that service, without in any manner affecting its general efficiency.

The loss of life on steam-vessels for the fiscal year is believed to be the minimum loss yet recorded, and is but one to each forty-three steam-vessels inspected, as against one to each three steamers inspected in 1851, the year previous to the enactment of the steamboat law of 1852.

The number of passengers carried during the last fiscal year approximated 600,000,000, as against about 300,000 in 1852.

The present steamboat laws are believed to be all that is required to protect the travelling public from the dangers of steam navigation.

The attention of Congress is, however, called to the advisability of modifying the provisions of section 4405, Title 52, Revised Statutes, which require the Board of Supervising Inspectors to meet annually in the city of Washington, D. C., for the purpose of making rules and regulations for the inspection service.

The result of such compulsory annual meeting is a constant change of the rules, which changes are often hastily considered and frequently impracticable, causing the Department much additional correspondence in explanation thereof, besides keeping the steamboat interests of the country in a constant state of uncertainty as to the rules and regulations which are to govern them. All the objects of the steamboat laws could be fully accomplished by leaving the time and place of meeting of the board to the discretion of the Secretary of the Treasury.

It is therefore recommended that section 4405, Revised Statutes, be amended by striking therefrom the following words where they occur, beginning in the second line and ending in the fourth line thereof, namely: "Once in each year, at the city of Washington, District of Columbia, on the third Wednesday in January, and," also striking out the word "other," after the word "such," in the fourth line, so that the section shall read, when amended, as follows: "The supervising inspectors and the Supervising Inspector-General shall assemble as a board, at such times as the Secretary of the Treasury shall prescribe, for joint consultation," &c.

THE LIGHT-HOUSE SERVICE.

The Light-House Board reports the changes in aids to navigation shown in the following table:

	June 30, 1884.	June 30, 1885.	Increase.
Light-houses, light-ships, and stake-lights, including those on the rivers	1,848	1,945	97
New lights of all kinds, established during the year	20	99	77
Lights discontinued during the year	2	2	
Steam and hot-air fog-signals	67	71	4
Whistling buoys in position	34	34	
Bell buoys in position	29	33	4
Lighted buoys in position	3	4	1
Other buoys in position	3,471	3,710	239

The Light-House Board exhibited models, samples, and drawings of the aids to navigation used in the United States, at the Cincinnati Industrial Exhibition and at the New Orleans Cotton Exposition. From the former it received a gold medal and diploma.

Owing to the insufficiency of the appropriation, the important work of building the light-station at Northwest Seal Rock, Cal., has been delayed.

The substitution of mineral for lard oil in light-stations throughout the United States, necessitates special provision for its safe storage, and an appropriation for this purpose is recommended.

Attention is called to the inconvenience to which the Light-House Board is subjected, on account of the restricted room it has for offices, and to its need of a special building for its museum, its laboratory, its archives, and its offices.

The board has succeeded in clothing the light-keepers, the officers and crews of the light-ships, and of the light-house tenders, a *personnel* somewhat over 1,600 in number, in a neat, appropriate, and economical uniform.

Attention is called to the board's statement of the need of additional legislation to enable it to divide two of the light-house districts, that the aids to navigation within them may receive increased supervision.

It appears that several new steam-tenders are needed, to take the place of those worn-out in the service. They are necessary to the careful inspection of lights and buoys, and to the prompt supply of such things as are needed to keep up their efficiency. The high standard of the Light-House Service is owing largely to the work which has worn out the old vessels, and makes it necessary for the board to ask for new tenders.

COAST AND GEODETIC SURVEY.

The work of the Coast and Geodetic Survey has been carried on within the boundaries or off the coasts of thirty-two States, two Territories, and in the District of Columbia. Increased efforts have been made to insure the early and economical publication of the results of field-work in the form of maps and charts.

Twenty-seven new charts were published, sixteen of which were photo-lithographs. Distribution was made of 28,905 copies of charts. Of this number 10,740 were for the use of the Executive Departments, and 1,423 for members of Congress. Tide-tables, predicting the tides for 1886, for the ports on the Atlantic and Pacific coasts, have been published. A new subdivision of the Atlantic Local Coast Pilot is ready for issue, and a new edition of the Pacific Coast Pilot is in active preparation. Of the annual reports, upwards of 2,400 copies were distributed.

In the course of the hydrographic operations, some important developments were made of dangers to navigation in leading highways of commerce, notably in Vineyard and Long Island sounds and in East river, New York. Mariners were warned of these dangers by notices, promptly published and freely distributed. Work in important localities has made progress commensurate with the means afforded by Congress. Resurveys, demanded by natural and artificial changes, and called for by commercial bodies, have had special attention. Those of Long Island sound and Delaware bay are advancing towards completion. A resurvey of New York bay and harbor has been begun.

The transcontinental geodetic work, intended to unite the survey of the Atlantic coast with that of the Pacific, and the trigonometrical surveys in the interior States, carried on under authority of the act of March 3, 1871, are gradually forming an exact skeleton or framework, by means of which accurate base-lines are afforded for detailed State surveys, by which the construction of accurate State maps is rendered possible, and by which the lines of the public-land surveys can be checked in position and direction.

PUBLIC BUILDINGS.

During the last year, work has been in progress upon forty-nine buildings, under the direction of the Supervising Architect.

Congress at its last session authorized the erection of, and made appropriation for, thirty-one new buildings, in various parts of the country, making, practically, eighty new buildings, ranging in cost of construction from $25,000 to $1,500,000, upon which preparatory or active work of construction has been prosecuted. The total expenditures during the year upon new buildings, including sites, aggregate $2,438,709.94; for repairs and preservation of public buildings, $175,004.39; for heating apparatus and repairs to same, elevators, vaults, safes, locks, storage of silver dollars, &c., $199,860.74.

After a careful consideration of the present method of authorizing the construction of public buildings by this Department and of making appropriations therefor, I am convinced that a much more satisfactory system can be devised. The recommendations contained in the report of the Supervising Architect are worthy of careful consideration by Congress. The importance of prompt and careful legislation upon the subject is manifest, in view of the large number of new public buildings now authorized.

HALL OF RECORDS.

Attention is earnestly called to the necessity for the construction of a fire-proof building suitable for the storage of the files and records of the several Departments, the accumulation of which is so great and the accommodations therefor so limited that they are now largely stored in unsafe and almost inaccessible places. These papers and records, many of them of great importance and value, often being the only evidence to protect the Government against claims, are constantly liable to mutilation and loss.

The act approved August 7, 1882, directed the Supervising Architect of this Department to report to Congress, through the Secretary of the Treasury, first, a suitable plat of ground for such a building; and second, the probable cost, with plans and specifications. In compliance with this act, plans and specifications were prepared by the Supervising Architect, and transmitted to Congress with his report by my predecessor, January 17, 1883.

In reviewing the reports of my predecessors in office, I find that the attention of Congress has been repeatedly called to the necessity for the construction of such a building of sufficient capacity to meet the wants of the several Departments. In my judgment, Congress should make provision for its erection at the earliest possible date.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1885 were $3,499,650.95. The revenues deposited in the Treasury on this account for the same period, were $1,929,298.11.

Since December 1, 1884, there has been retired through the operation of the sinking-fund $20,750 of the bonded indebtedness of the District, reducing the amount annually required for interest $770.87.

Since the duties of the commissioners of the sinking-fund of the District of Columbia were devolved on the Treasurer of the United States by the act of Congress of June 11, 1878, (20 Stats., 106,) there has been retired $1,660,800 of the funded debt, causing a reduction in the annual interest charge of $97,057.09.

The amount realized from the sale of the bonds, in which the 10 per cent. retained from contractors in the District of Columbia was invested, as required by the act of June 11, 1878, has exceeded the sum necessary to pay the amounts originally withheld, owing to the advance in the securities in which the investments were made. Under the act of February 25, 1885, the surplus has been covered into the Treasury as a miscellaneous receipt, to the credit of the United States and District of Columbia in equal parts.

Detailed information in regard to the affairs of the District of Columbia will be found in the reports to be submitted by the District Commissioners, and by the Treasurer of the United States as *ex-officio* commissioner of the sinking-fund of the District.

STATUTE OF LIMITATIONS.

The necessity for a general statute of limitation upon the presentation of demands against the United States, becomes every year more apparent.

The policy of all enlightened nations protects the individual against demands set up under cover of obscurity created by lapse of time. But the Government has even more need of such protection. Usually the individual has such personal knowledge of his business as will warn him against unjust claims, and guide him to the evidence which may protect him.

The vast business of the Government is carried on entirely through agents, and many causes tend to produce frequent changes among them. Even when an ex-officer can be reached, his memory is likely to be imperfect in respect to some long past transaction which was only one among a great number within his supervision, and many ex-officers, in view

of the multitude of inquiries addressed them, have been compelled to decline the unremunerated task of researches in their retained papers.

The Government is a debtor always to be found, and ever ready to pay its debts; and long delay ought to raise a presumption, as readily in its favor as in favor of an individual, against the justice of a demand.

The several reports of the heads of offices and bureaus are herewith transmitted.

DANIEL MANNING,
Secretary of the Treasury.

The Honorable
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

TABLE A.—*STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1843 to 1885, inclusive.*

Year.	Amount.	Year.	Amount.
Jan. 1, 1791	$75,463,476 52	Jan. 1, 1839	$10,434,221 14
1792	77,227,924 66	1840	3,573,343 82
1793	80,352,634 04	1841	5,250,875 54
1794	78,427,404 77	1842	13,594,480 73
1795	80,747,587 39	1843	20,601,226 28
1796	83,762,172 07	July 1, 1843	32,742,922 00
1797	82,064,479 33	1844	23,461,652 50
1798	79,228,529 12	1845	15,925,303 91
1799	78,408,669 77	1846	15,550,202 97
1800	82,976,294 35	1847	38,826,534 77
1801	83,038,050 80	1848	47,044,862 23
1802	80,712,632 25	1849	63,061,858 69
1803	77,054,686 30	1850	63,452,773 55
1804	86,427,120 88	1851	68,304,796 02
1805	82,312,150 50	1852	66,199,341 71
1806	75,723,270 66	1853	59,803,117 70
1807	69,218,398 64	1854	42,242,222 42
1808	65,196,317 97	1855	35,586,956 56
1809	57,023,192 09	1856	31,972,537 90
1810	53,173,217 52	1857	28,699,831 85
1811	48,005,587 76	1858	44,911,881 03
1812	45,209,737 90	1859	58,496,837 88
1813	55,962,827 57	1860	64,842,287 88
1814	81,487,846 24	1861	90,580,873 72
1815	99,833,660 15	1862	524,176,412 13
1816	127,334,933 74	1863	1,119,772,138 63
1817	123,491,965 16	1864	1,815,784,370 57
1818	103,466,633 83	1865	2,680,647,869 74
1819	95,529,648 28	1866	2,773,236,173 69
1820	91,015,566 15	1867	2,678,126,103 87
1821	89,987,427 66	1868	2,611,687,851 19
1822	93,546,676 98	1869	2,588,452,213 94
1823	90,875,877 28	1870	2,480,672,427 81
1824	90,269,777 77	1871	2,353,211,332 32
1825	83,788,432 71	1872	2,253,251,328 78
1826	81,054,059 99	1873	*2,234,482,993 20
1827	73,987,357 20	1874	*2,251,690,468 43
1828	67,475,043 87	1875	*2,232,284,531 95
1829	58,421,413 67	1876	*2,180,395,067 15
1830	48,565,406 50	1877	*2,205,301,392 10
1831	39,123,191 68	1878	*2,256,205,892 53
1832	24,322,235 18	1879	*2,349,567,482 04
1833	7,001,698 83	1880	*2,120,415,370 63
1834	4,760,082 08	1881	*2,069,013,569 58
1835	37,733 05	1882	*1,918,312,994 03
1836	37,513 05	1883	*1,884,171,728 07
1837	336,957 83	1884	*1,830,528,923 57
1838	3,308,124 07	1885	†1,876,424,275 14

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

†Exclusive of gold, silver, and currency certificates amounting to $52,164,110 held in the Treasurer's cash and including $64,623,512 bonds issued to the several Pacific railroads.

TABLE B.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1885.*

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	.....	On demand....	5 and 6 per cent.	.....	Indefinite.....	.....	$57,665 00
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par.....	$51,000,000 00	$47,002,900 00	82,525 35
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39)	1 year.....	1 year from date.	$\frac{1}{10}$ of 1 to $5\frac{3}{6}$ per cent.	Par.....	10,000,000 00	7,687,800 00	5,900 00
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94)	5 years.....	5 years from date.	5 per cent...	Par.....	320,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	1 and 2 years.	1 and 2 years from date.	$5\frac{3}{6}$ and 6 per cent.	Par.....	23,000,000 00	*26,122,100 00	950 00
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	20 years.....	January 1,1868	6 per cent...	$1\frac{1}{4}$ to 2 per cent. prem'm.	23,000,000 00	†28,230,350 00	1,250 00
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125).....	Indefinite...	At the pleasure of the Government.	6 per cent...	Par.....	Indefinite.....	233,075 00	3,175 00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447).....	14 years.....	January 1,1865	5 per cent...	Par.....	10,000,000 00	5,000,000 00	20,000 00
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257)	1 year.....	1 year from date.	3 to 6 per cent.	Par.....	Indefinite.....	52,778,900 00	1,700 00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365).....	15 years.....	January 1,1874	5 per cent...	Average prem'm of $3\frac{59}{100}$.	20,000,000 00	20,000,000 00	2,000 00

*Including reissues.

†Including conversion of Treasury notes.

TABLE B.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79)	10 years	January 1, 1871	5 per cent...	Par to $1\frac{45}{100}$ per ct. pr'm.	$21,000,000 00	$7,022,000 00	$10,000 00
LOAN OF FEBRUARY, 1861 (1881s).							
Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880...	6 per cent...	(Av.)89.03	25,000,000 00	18,415,000 00	8,000 00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to $1\frac{27}{100}$ per ct. pr'm.	Indefinite.....	35,364,450 00	3,000 00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198)	20 years	July 1, 1881 ...	6 per cent...	Par	2,800,000 00	1,090,850 00	4,050 00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of $250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861.	20 years	After June 30, 1881.	6 per cent...	Par	250,000,000 00	189,321,350 00	156,250 00
LOAN OF JULY AND AUGUST, 1861.							
Continued at 3½ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	3½ per cent...	Par	.....	.....	202,600 00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand ...	None	Par	60,000,000 00	*60,030,000 00	57,950 00

SEVEN-THIRTIES OF 1861.							
Act of July 17, 1861 (12 Statutes, 259)	3 years	Aug. 19 and Oct. 1, 1864.	7 3/10 per cent.	Av. pre. of 4.66/1000.	Indefinite	139, 999, 750 00	15, 850 00
FIVE-TWENTIES OF 1862.							
Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867	6 per cent	Av. pre. of 3.88/1000.	515, 000, 000 00	514, 771, 600 00	335, 850 00
LEGAL-TENDER NOTES.							
The act of February 25, 1862 (12 Statutes, 345), authorized the issue of $150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, $50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of $150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than $35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of $150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of $100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite	On demand	None	Par	450, 000, 000 00	.....	346, 681, 016 00
TEMPORARY LOAN.							
Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite	After ten days' notice.	4, 5, and 6 per cent.	Par	150, 000, 000 00	*716, 099, 247 16	2, 960 00
CERTIFICATES OF INDEBTEDNESS.							
Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year	1 year after date.	6 per cent	Par	No limit	561, 753, 241 65	4, 000 00
FRACTIONAL CURRENCY.							
Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite	On presentation.	None	Par	50, 000, 000 00	*368, 720, 079 51	6, 964, 175 88

* Including reissues.

TABLE B.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1863.							
The act of March 3, 1863 (12 Statutes, 709), authorized a loan of $900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority except as to the $75,000,000 of bonds already advertised for.	17 years.....	July 1, 1881 ...	6 per cent...	Average premium of $4\frac{463}{1000}$.	$75,000,000 00	$75,000,000 00	$32,750 00
Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	3½ per cent..	Par	.....	.....	19,750 00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year.....	1 year after date.	5 per cent...	Par	400,000,000 00	44,520,000 00	38,085 00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710).....	2 years.....	2 years after date.	5 per cent...	Par	400,000,000 00	166,480,000 00	29,950 00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711).....	Indefinite...	On demand ...	None	Par	Indefinite.....	.....	140,323,140 00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years.....	3 years from date	6 per cent. compound.	Par	400,000,000 00	266,595,440 00	202,730 00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years.	March 1, 1874..	5 per cent...	Par to 7 per ct prem.	200,000,000 00	196,118,300 00	99,350 00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years.	Nov. 1, 1869....	6 per cent...	Av. prem. of $2\frac{531}{1000}$.	400,000,000 00	125,561,300 00	48,550 00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218), January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years....	Aug. 15, 1867 June 15, 1868 July 15, 1868	$7\frac{3}{10}$ per c't.	Av. prem. of $\frac{38}{1000}$.	800,000,000 00	829,992,500 00	132,200 00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of	Indefinite...	Indefinite	3 per cent...	Par	Indefinite.....	14,000,000 00	14,000,000 00

the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes. 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.							
FIVE-TWENTIES OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov. 1, 1870 ...	6 per cent...	Av. prem. of $2\frac{547}{1000}$	Indefinite.....	203, 327, 250 00	37, 150 00
CONSOLS OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870 ...	6 per cent...	Av. prem. of $3\frac{691}{1000}$	Indefinite.....	332, 998, 950 00	228, 250 00
CONSOLS OF 1867.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872 ...	6 per cent...	Av. prem. of $1\frac{62}{1000}$	Indefinite.....	379, 618, 000 00	474, 100 00
CONSOLS OF 1868.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1873 ...	6 per cent...	Av. prem. of $\frac{45}{1000}$	Indefinite.....	42, 539, 350 00	86, 800 00
THREE-PER-CENT. CERTIFICATES.							
Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).	Indefinite...	On demand ...	3 per cent...	Par	75, 000, 000 00	*85, 155, 000 00	5, 000 00
FIVE-PER-CENT. LOAN OF 1881.							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value. The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.							

* Including reissues.

TABLE B.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to $500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.	10 years....	May 1, 1881 ...	5 per cent...	Par.....		$517,994,150 00	$198,500 00
The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.					$1,500,000,000 00		
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.	15 years	Sept. 1, 1891,..	4½ per cent..	Par.....		185,000,000 00	185,000,000 00
FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of $1,000,000,000 at 4 per centum, payable in coin of the present standard	30 years :...	July 1, 1907 ...	4 per cent...	Par to one-half		708,980,800 00	707,219,850 00

value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 36.				per cent. premium.			
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891...	4½ per cent..	Par to one and one-half per cent premium.	Indefinite	65,000,000 00	65,000,000 00
FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	30 years.....	July 1, 1907...	4 per cent...	Par.....	Indefinite	30,500,000 00	30,500,000 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than $10,000, and the issue of certificates therefor in denominations of not less than $5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances, at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.	Indefinite...	On demand ...	None	Par.....	No limit	64,780,000 00	29,785,000 00

TABLE B.—*STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.*—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.	Indefinite...	On demand ...	None	Par.....	No limit	.....	$139,901,616 60
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321) authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent...	Par.....	No limit	$40,012,750 00	240,600 00
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent..	Par.....	.....	.....	302,700 00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3 per cent...	Par.....	.....	.....	195,436,800 00
							*1,863,964,873 14

* Exclusive of bonds issued to Pacific railroads.

TABLE C.—*ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July 1, 1856, to July 1, 1885.*

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7 3-10 per cents.	Total interest-bearing debt.
1856					$3,632,000 00	$28,130,761 77		$31,762,761 77
1857					3,489,000 00	24,971,958 93		28,460,958 93
1858					23,538,000 00	21,162,838 11		44,700,838 11
1859					37,127,800 00	21,162,938 11		58,290,738 11
1860					43,476,300 00	21,164,538 11		64,640,838 11
1861					33,022,200 00	57,358,673 95		90,380,873 95
1862			$57,926,116 57		30,483,000 00	154,313,225 01	$122,582,485 34	365,304,826 92
1863			105,629,385 30		30,483,000 00	431,444,813 83	139,974,435 34	707,531,634 47
1864			77,547,696 07		300,213,480 00	842,882,652 09	139,286,935 34	1,359,930,763 50
1865			90,496,930 74		245,709,420 63	1,213,495,169 90	671,610,397 02	2,221,311,918 29
1865—August 31			618,127 98		269,175,727 65	1,281,736,439 33	830,000,000 00	2,381,530,294 96
1866			121,341,879 62		201,982,665 01	1,195,546,041 02	813,460,621 95	2,332,331,207 60
1867			17,737,025 68		198,533,435 01	1,543,452,080 02	488,344,846 95	2,248,067,387 66
1868	$64,000,000 00		801,361 23		221,586,185 01	1,878,303,984 50	37,397,196 95	2,202,088,727 69
1869	66,125,000 00				221,588,300 00	1,874,347,222 39		2,162,060,522 39
1870	59,550,000 00				221,588,300 00	1,765,317,422 39		2,046,455,722 39
1871	45,885,000 00		678,000 00		274,236,450 00	1,613,897,300 00		1,934,696,750 00
1872	24,665,000 00		678,000 00		414,567,300 00	1,374,883,800 00		1,814,794,100 00
1873	14,000,000 00		678,000 00		414,567,300 00	1,281,238,650 00		1,710,483,950 00
1874	14,000,000 00		678,000 00		510,628,050 00	1,213,624,700 00		1,738,930,750 00
1875	14,000,000 00		678,000 00		607,132,750 00	1,100,865,550 00		1,722,676,300 00
1876	14,000,000 00				711,685,800 00	984,999,650 00		1,710,685,450 00
1877	14,000,000 00			$140,000,000 00	703,266,650 90	854,621,850 00		1,711,888,500 00
1878	14,000,000 00		98,850,000 00	240,000,000 00	703,266,650 00	738,619,000 00		1,794,735,650 00
1879	14,000,000 00		741,522,000 00	250,000,000 00	508,440,350 00	283,681,350 00		1,797,643,700 00
1880	14,000,000 00		739,347,800 00	250,000,000 00	484,864,900 00	235,780,400 00		1,723,993,100 00
1881	14,000,000 00		739,347,800 00	250,000,000 00	439,841,350 00	196,378,600 00		1,639,567,750 00
1882	14,000,000 00	$460,461,050 00	739,349,350 00	250,000,000 90				1,463,810,400 00
1883	318,204,350 00	32,082,600 00	737,942,200 00	250,000,000 00				1,338,229,150 00
1884	238,612,150 00		737,951,700 00	250,000,000 00				1,226,563,850 00
1885	208,190,500 00		737,960,450 00	250,000,000 00				1,196,150,950 00

TABLE C.—*ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, &c.*—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	$209,776 13	.....	$31,972,537 90	$21,006,584 89	$10,965,953 01	$1,869,445 79
1857	238,872 92	.....	28,699,831 85	18,701,210 09	9,998,621 76	1,672,767 53
1858	211,042 92	.....	44,911,881 03	7,011,689 31	37,900,191 72	2,446,670 28
1859	206,099 77	.....	58,496,837 88	5,091,603 69	53,405,234 19	3,126,166 28
1860	201,449 77	.....	64,842,287 88	4,877,885 87	59,964,402 01	3,443,687 29
1861	199,999 77	.....	90,580,873 72	2,862,212 92	87,718,660 80	5,092,630 43
1862	280,195 21	$158,591,390 00	524,176,412 13	18,863,659 96	505,312,752 17	22,048,509 59
1863	473,048 16	411,767,456 00	1,119,772,138 63	8,421,401 22	1,111,350,737 41	41,854,148 01
1864	416,335 86	455,437,271 21	1,815,784,370 57	106,332,093 53	1,709,452,277 04	78,853,487 24
1865	1,245,771 20	458,090,180 25	2,680,647,869 74	5,832,012 98	2,674,815,856 76	137,742,617 43
1865—August 31	1,503,020 09	461,616,311 51	2,844,649,626 56	88,218,055 13	2,756,431,571 43	150,977,697 87
1866—July 1	935,092 05	439,969,874 04	2,773,236,173 69	137,200,009 85	2,636,036,163 84	146,068,196 29
1867	1,840,615 01	428,218,101 20	2,678,126,103 87	169,974,892 18	2,508,151,211 69	138,892,451 39
1868	1,197,340 89	408,401,782 61	2,611,687,851 19	130,834,437 96	2,480,853,413 23	128,459,598 14
1869	5,260,181 00	421,131,510 55	2,588,452,213 94	155,680,340 85	2,432,771,873 09	125,523,998 34
1870	3,708,641 00	430,508,064 42	2,480,672,427 81	149,502,471 60	2,331,169,956 21	118,784,960 34
1871	1,948,902 26	416,565,680 06	2,353,211,332 32	106,217,263 65	2,246,994,068 67	111,949,330 50
1872	7,926,797 26	430,530,431 52	2,253,251,328 78	103,470,798 43	2,149,780,530 35	103,988,463 00
1873	51,929,710 26	472,069,332 94	2,234,482,993 20	129,020,932 45	2,105,462,060 75	98,049,804 00
1874	3,216,590 26	509,543,128 17	2,251,690,468 43	147,541,314 74	2,104,149,153 69	98,796,004 50
1875	11,425,820 26	498,182,411 69	2,232,284,531 95	142,243,361 82	2,090,041,170 13	96,855,690 50
1876	3,902,420 26	465,807,196 89	2,180,395,067 15	119,469,726 70	2,060,925,340 45	95,104,269 00
1877	16,648,860 26	476,764,031 84	2,205,301,392 10	186,025,960 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	455,875,682 27	2,256,205,892 53	256,823,612 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	410,835,741 78	2,245,495,072 04	249,080,167 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	388,800,815 37	2,120,415,370 63	201,088,622 88	1,919,326,747 75	79,633,981 00
1881	6,723,865 26	422,721,954 32	2,069,013,569 58	249,363,415 35	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	438,244,788 77	1,918,312,994 03	243,289,519 78	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	538,111,162 81	1,884,171,728 07	345,389,902 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	584,308,868 31	1,830,528,923 57	391,985,928 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	663,712,927 88	1,863,964,873 14	488,612,429 23	1,375,352,443 91	47,014,133 00

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

TABLE D.—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June* 30, 1885.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of February, 1861, act of February 8, 1861		$1,000 00		$1,000 00
Oregon war debt, act of March 2, 1861		2,800 00		2,800 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861		106,050 00		106,050 00
Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862		490 00		490 00
Five-twenties of 1862, act of February 25, 1862		19,400 00		19,400 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	$84,493,153 00	84,493,153 00		
Gold certificates, acts of March 3, 1863, and July 12, 1882	63,000,000 00	21,069,520 00	$41,930,480 00	
One-year notes of 1863, act of March 3, 1863		1,380 00		1,380 00
Two-year notes of 1863, act of March 3, 1863		350 00		350 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864		4,930 00		4,930 00
Loan of 1863, acts of March 3, 1863, and June 30, 1864		54,600 00		54,600 00
Ten-forties of 1864, act of March 3, 1864		79,600 00		79,600 00
Five-twenties of June, 1864, act of June 30, 1864		850 00		850 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		1,600 00		1,600 00
Five-twenties of 1865, act of March 3, 1865		22,800 00		22,800 00
Consols of 1865, act of March 3, 1865		48,350 00		48,350 00
Consols of 1867, act of March 3, 1865		74,100 00		74,100 00
Consols of 1868, act of March 3, 1865		10,350 00		10,350 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871, and January 14, 1875		266,600 00		266,600 00
Certificates of deposit, act of June 8, 1872	56,565,000 00	39,165,000 00	17,400,000 00	
Silver certificates, act of February 28, 1878	41,080,000 00	20,990,045 00	20,089,955 00	
Refunding certificates, act of February 26, 1879		49,400 00		49,400 00
Loan of 1882, act of July 12, 1882		45,282,200 00		45,282,200 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		15,885 43		15,885,43
Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875	58,150 00		58,150 00	
Total	245,196,303 00	211,760,353 43	79,478,585 00	46,042,635 43
Excess of issues				79,478,585 00
Excess of redemptions				46,042,635 43
Net excess of issues charged in receipts and expenditures				33,435,949 57

TABLE E.—*STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during each fiscal year from its institution in May, 1869, to and including June 30, 1885.*

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862	$1,621,000 00	$253,822 84	$1,874,822 84	$1,349,970 02	$16,210 00	$7,384 60	$8,825 40
Five-twenties of March, 1864	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,683 54	1,966 46
Consols, 1865	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 60	49,946 00	115,888 00
Five-twenties of 1865	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865	6,768,000 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1872.							
Five-twenties of 1862	6,417,850 00	764,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twenties of 1862	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
JUNE 30, 1875.							
Five-twenties of 1862	25,170,400 00	.....	.....	25,170,400 00	541,973 50	353,061 56	188,911 94
JUNE 30, 1876.							
Five-twenties of 1862	5,785,200 00	.....	.....	5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864	10,869,600 00	.....	.....	10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865	1,789,250 00	.....	.....	1,789,250 00	125,247 50	30,805 86	94,441 64
Total	18,444,050 00	.....	.....	18,444,050 00	1,291,083 50	257,517 91	1,033,565 59
JUNE 30, 1877.							
Five-twenties of 1862	81,200 00	.....	.....	81,200 00	4,352 25	1,181 67	3,170 58
Five-twenties of June, 1864	178,900 00	.....	.....	178,900 00	9,943 50	1,323 60	8,619 90
Five-twenties of 1865	180,350 00	.....	.....	180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865	6,050 00	.....	.....	6,050 00	181 50	108 97	72 53
Consols, 1867	1,000 00	.....	.....	1,000 00	30 00	21 20	8 80
Total	447,500 00	.....	.....	447,500 00	24,026 25	5,776 52	18,249 73

TABLE E.—*STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND, &c.*—Continued.

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1878.							
Five-twenties of 1862	$17,900 00	.....	.....	$17,900 00	$966 00	$192 65	$773 35
Five-twenties of June, 1864	15,900 00	.....	.....	15,900 00	834 00	78 41	755 59
Five-twenties of 1865	2,350 00	.....	.....	2,350 00	129 00	40 92	88 08
Consols, 1865	23,600 00	.....	.....	23,600 00	1,416 00	273 35	1,142 65
Consols, 1867	5,700 00	.....	.....	5,700 00	342 00	134 76	207 24
Consols, 1868	8,500 00	.....	.....	8,500 00	510 00	89 83	420 17
Total	73,950 00	.....	.....	73,950 00	4,197 00	809 92	3,387 08
JUNE 30, 1879.							
Five-twenties of 1862	2,650 00	.....	.....	2,650 00	165 75	40 35	125 40
Five-twenties of June, 1864	3,150 00	.....	.....	3,150 00	94 50	18 53	75 97
Five-twenties of 1865	1,850 00	.....	.....	1,850 00	85 50	41 22	44 28
Consols, 1865	1,700 00	.....	.....	1,700 00	102 00	41 49	60 51
Consols, 1867	9,050 00	.....	.....	9,050 00	543 00	166 62	376 38
Consols, 1868	100 00	.....	.....	100 00	6 00	56 00	5 44
Total	18,500 00	.....	.....	18,500 00	996 75	308 77	687 98
JUNE 30, 1880.							
Five-twenties of 1862	100 00	.....	.....	100 00	4 00	67	3 33
Five-twenties of June, 1864	100 00	.....	.....	100 00	4 00	49	3 51
Five-twenties of 1865	250 00	.....	.....	250 00	14 50	5 85	8 65
Ten-forties of 1864	676,050 00	.....	.....	676,050 00	28,168 75	12,872 65	15,296 10
Loan of February, 1861	2,837,000 00	$74,161 95	.....	2,911,161 95	85,110 00	47,540 20	37,569 80
Loan of July and August, 1861	32,064,250 00	1,376,085 04	.....	33,440,335 04	1,165,807 50	518,148 79	647,658 71
Loan of March, 1863	12,797,150 00	549,035 18	.....	13,346,185 18	484,747 50	213,179 29	271,568 21
Oregon war debt	202,550 00	8,273 02	.....	210,823 02	9,787 50	3,662 56	6,124 94
Funded loan of 1881	23,575,450 00	662,206 97	.....	24,237,656 97	415,162 70	130,349 36	284,813 34
Funded loan of 1907	1,500,000 00	125,558 26	.....	1,625,558 26	15,000 00	10,191 74	4,808 26
Total	73,652,900 00	2,795,320 42	.....	76,448,220 42	2,203,806 45	935,951 60	1,267,854 85
JUNE 30, 1881.							
Five-twenties of June, 1864	50 00	.....	.....	50 00	3 50	25	3 25
Five-twenties of 1865	100 00	.....	.....	100 00	7 00	1 74	5 26
Five-twenties of 1862	3,000 00	.....	.....	3,000 00	210 00	80 22	129 78
Loan of February, 1861	7,775,000 00	51,277 58	.....	7,826,277 58	462,390 00	160,072 88	302,317 12
Loan of July and August, 1861	16,712,450 00	488,876 11	.....	17,201,326 11	1,002,747 00	200,043 95	802,703 05

Loan of March, 1863	7,057,100 00	199,514 62		7,256,614 62	361,315 50	83,330 51	277,984 99
Oregon war debt	54,250 00	1,408 65		55,658 65	2,584 50	551 11	2,033 39
Funded loan of 1881	42,769,400 00	320,171 82		43,089,571 82	1,106,474 15	263,342 94	843,131 21
Total	74,371,350 00	1,061,248 78		75,432,598 78	2,935,731 65	707,423 60	2,228,303 05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent	55,215,850 00			55,215,850 00	1,368,894 64	579,493 12	789,401 50
Loan of March, 1863, continued at 3½ per cent	2,637,850 00			2,637,850 00	91,701 75	25,771 80	65,929 95
Funded loan of 1881, continued at 3½ per cent	1,000 00			1,000 00	23 33	2 78	20 55
Funded loan of 1881	2,224,450 00			2,224,450 00	115,717 53	6,771 83	108,945 70
Total	60,079,150 00			60,079,150 00	1,576,337 23	612,039 53	964,297 70
JUNE 30, 1883.							
Five-twenties of 1862	100 00			100 00	5 50	14 18	8 68
Funded loan of 1881	41,300 00			41,300 00	1,716 66	138 13	1,578 53
Loan of July and August, 1861, continued at 3½ per cent	661,750 00			661,750 00	20,760 25	5,293 40	15,466 85
Loan of March, 1863, continued at 3½ per cent	34,128,150 00			34,128,150 00	1,171,034 37	186,913 66	984,120 71
Funded loan of 1881, continued at 3½ per cent	10,019,400 00			10,019,400 00	233,862 12	137,402 11	96,460 01
Total	44,850,700 00			44,850,700 00	1,427,378 00	329,761 48	1,097,617 42
JUNE 30, 1884.							
Five-twenties of 1862	200 00			200 00	9 50	13 35	3 85
Funded loan of 1881	5,200 00			5,200 00	187 08	164 24	22 84
Loan of March, 1863, continued at 3½ per cent	422,550 00			422,550 00	14,789 25	2,823 94	11,965 31
Loan of July and August, 1861, continued at 3½ per cent	566,250 00			566,250 00	19,818 75	7,069 86	12,748 89
Funded loan of 1881, continued at 3½ per cent	33,221,450 00			33,221,450 00	1,018,176 97	276,923 93	741,253 04
Loan of July 12, 1882	12,553,950 00			12,553,950 00	240,130 13	31,884 61	208,245 52
Total	46,769,600 00			46,769,600 00	1,293,111 68	318,879 93	974,231 75
JUNE 30, 1885.							
Five-twenties of 1862	4,000 00			4,000 00	85 00	701 96	616 96
Five-twenties of 1864	100 00			100 00	4 00	49	3 51
Funded loan of 1881	1,100 00			1,100 00	36 67	50 51	13 84
Loan of July and August, 1861, continued at 3½ per cent	52,250 00			52,250 00	1,269 62	588 85	680 77
Loan of March, 1863, continued at 3½ per cent	18,000 00			18,000 00	499 62	87 92	411 70
Funded loan of 1881, continued at 3½ per cent	230,500 00			230,500 00	5,347 70	1,416 28	3,931 42
Loan of July 12, 1882	45,282,200 00			45,282,200 00	1,153,460 88	268,821 31	884,639 57
Total	45,588,150 00			45,588,150 00	1,160,703 49	271,667 32	889,036 17
Grand total	530,478,300 00	20,522,486 81	$157,677,967 61	528,750,476 59	20,076,386 90	5,694,256 88	14,382,130 02

TABLE F.—*STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May, 1869, to and including June 30, 1885.*

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

Dr.			Cr.		
July 1, 1868	To ¼ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868	$6,529,219 63	June 30, 1869	By amount of principal purchased, $8,691,000, including $1,000 donation, estimated in gold	$7,261,437 30
June 30, 1869	To interest on $8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account	196,590 00		By accrued interest on the amount of purchases in 1869	136,392 56
	Balance to new account	672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, $2,588,452,213.94	25,884,522 14	July 1, 1869	By balance from last year	672,020 23
June 30, 1870	To interest on $8,691,000, amount of redemption in 1869	521,460 00	June 30, 1870	By amount of principal purchased, $28,151,900, estimated in gold	25,893,143 57
	To interest on $28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account	1,254,897 00		By accrued interest on account of purchases in 1870	351,003 54
				By balance to new account	744,711 80
		27,660,879 14			27,660,879 14
July 1, 1870	To balance from last year	744,711 80	June 30, 1871	By amount of principal purchased, $29,936,250, estimated in gold	28,694,017 73
	To 1 per cent. on the principal of the public debt on June 30, 1870, $2,480,672,427.81	24,806,724 28		By accrued interest on account of purchases in 1871	367,782 53
June 30, 1871	To interest on redemption of 1869, $8,691,000	521,460 00		By balance to new account	257,474 32
	To interest on redemption of 1870, $28,151,900	1,689,114 00			
	To interest on $29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account	1,557,264 50			
		29,319,274 58			29,319,274 58
July 1, 1871	To balance from last year	257,474 32	June 30, 1872	By amount of principal purchased, $32,618,450, estimated in gold	32,248,645 22
	To 1 per cent. on the principal of the public debt on June 30, 1871, $2,353,211,332.32	23,532,113 32		By accrued interest on account of purchases in 1872	430,908 38
June 30, 1872	To interest on redemption of 1869, $8,691,000	521,460 00			
	To interest on redemption of 1870, $28,151,900	1,689,114 00			
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of $32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account	2,059,325 50			
	To balance to new account	2,823,891 46			
		32,679,553 60			32,679,553 60

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, $2,253,251,328.78	22,532,513 29	July 1, 1872	By balance from last year	2,823,891 46
June 30, 1873	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, $28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemptien of $28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		31,673,839 74			31,673,839 74
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, $2,234,482,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, $8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, $12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,586 28
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By balance	16,305,421 96
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of $12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		30,852,447 93			30,852,447 93
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, $2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, $29 936,250	1,796,175 00			
	To interest on redemption of 1872, $32 618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of $25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,793 50			
		31,519,501 18			31,519,501 18

TABLE F.—*STATEMENT showing the CONDITION of the SINKING-FUND, &c.*—Continued.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

Dr.					Cr.
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, $2,232,284,531.95	$22,322,845 32	June 30, 1876	By amount of principal redeemed, estimated in gold	$18,444,050 00
June 30, 1876	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1876	257,517 91
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	7,062,142 09
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal tenders redeemed	5,999,296 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By amount of certificates of indebtedness redeemed	678,000 00
	To interest on redemption of 1873, $28,678,000	1,720,680 00		By balance	1,143,769 82
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of $32,183,488.09, amount of principal of public debt "paid" during fiscal year 1876 on this account	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, $2,180,395,067.15	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold	447,500 00
June 30, 1877	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1877	5,776 52
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	14,043,458 05
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal tenders redeemed	10,007,952 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By balance	9,225,146 63
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of $24,498,919.05, amount of principal of public debt "paid" during fiscal year 1877 on this account	24,026 25			
		33,729,833 20			33,729,833 20
July 1, 1877	To 1 per cent. on the principal of the public debt on June 30, 1877, $2,205,301,392.10	22,053,013 92	June 30, 1878	By amount of principal redeemed, estimated in gold	73,950 00
June 30, 1878	To interest on redemption of 1869, $8,691,000	521,460 00		By accrued interest on account of redemption in 1878	809 92
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	3,855,368 57
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By amount of legal tenders redeemed	13,083,316 00
	To interest on redemption of 1872, $32,618,450	1,957,107 00		By balance	18,415,557 31
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,489,934 60			
	To interest on redemption of $17,012,634.57, amount of principal of public debt "paid" during fiscal year 1878 on this account	4,197 00			
		35,429,001 80			35,429,001 80

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, $2,256,205,892.53	22,562,058 93	June 30, 1879	By amount of principal redeemed, estimated in gold	18,500 60
				By accrued interest on account of redemption in 1879	308 77
June 30, 1879	To interest on redemption of 1869, $8,691,000	521,460 00		By amount of fractional currency redeemed	705,162 99
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By balance	36,231,632 87
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, $17,012,634.57	1,020,758 07			
	To interest on redemption of $723,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account	996 75			
		36,955,604 63			36,955,604 63
July 1, 1879	To 1 per cent. on the principal of the public debt on June 30, 1879, $2,349,567,482.04	23,495,674 82	June 30, 1880	By amount of principal redeemed in 1880	73,652,900 00
				By accrued interest on account of redemption in 1880	935,951 60
June 30, 1880	To balance from fiscal year 1874 $16,305,421 96			By amount of premium paid	2,795,320 42
	To balance from fiscal year 1875 5,996,039 62			By amount of fractional currency redeemed	251,717 41
	To balance from fiscal year 1876 1,143,769 82			By balance	49,817,128 78
	To balance from fiscal year 1877 9,225,146 63				
	To balance from fiscal year 1878 18,415,557 31				
	To balance from fiscal year 1879 36,231,632 87				
		87,317,568 21			
	To interest on redemption of 1869, $8,691,000	521,460 00			
	To interest on redemption of 1870, $28,151,900	1,689,114 00			
	To interest on redemption of 1871, $29,936,250	1,796,175 00			
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, $17,012,634.57	1,020,758 07			
	To interest on redemption of 1879, $723,662.99	43,419 78			
	To interest on redemption of $73,904,617.41, amount of principal of public debt "paid" during fiscal year 1880 on this account	2,203,806 45			
		127,453,018 21			127,453,018 21

TABLE F.—*STATEMENT showing the CONDITION of the SINKING-FUND, &c.*—Continued.

DR.	THE SECRETARY OF THE TREASURY IN ACCOUNT WITH THE SINKING-FUND.				CR.
July 1, 1880	To balance from last year	$49,817,128 78	June 30, 1881	By amount of principal redeemed in 1881	$74,371,200 00
	To 1 per cent. on the principal of the public debt on June 30, 1880, $2,120,415,370.63	21,204,153 71		By accrued interest on account of redemption in 1881	707,421 61
June 30, 1881	To interest on redemption of 1869, $8,691,000	521,460 00		By amount of premium paid	1,061,248 78
	To interest on redemption of 1870, $28,151,900	1,689,114 00		By amount of fractional currency redeemed	109,001 05
	To interest on redemption of 1871, $29,936,250	1,796,175 00		By balance	16,305,873 47
	To interest on redemption of 1872, $32,618,450	1,957,107 00			
	To interest on redemption of 1873, $28,678,000	1,720,680 00			
	To interest on redemption of 1874, $12,936,450	776,087 00			
	To interest on redemption of 1875, $25,170,400	1,510,224 00			
	To interest on redemption of 1876, $32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, $24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, $17,012,634.57	1,020,758 07			
	To interest on redemption of 1879, $723,662.99	43,419 78			
	To interest on redemption of 1880, $73,904,617.41	4,161,762 04			
	To interest on redemption of $74,480,351.05, amount of principal of public debt "paid" during fiscal year 1881 on this account	2,935,731 65			
		92,554,744 91			92,554,744 91
July 1, 1881	To balance from last year	16,305,873 47	June 30, 1882	By amount of principal redeemed in 1882	60,079,150 00
	To 1 per cent. on the principal of the public debt on June 30, 1881, $2,069,013,569.58	20,690,135 70		By accrued interest on account of redemption in 1882	612,069 53
June 30, 1882	To interest on redemptions prior to 1882	22,638,857 83		By amount of fractional currency redeemed	58,705 55
	To interest on redemption of $60,137,855.55, amount of principal of public debt "paid" during fiscal year 1882 on this account	1,576,337 23		By balance	461,309 15
		61,211,204 23			61,211,204 23
July 1, 1882	To balance from last year	461,309 15	June 30, 1883	By amount of principal redeemed in 1883	44,850,700 00
	To 1 per cent. on the principal of the public debt on June 30, 1882, $1,918,312,994.03	19,183,129 94		By accrued interest on account of redemption in 1883	329,761 48
June 30, 1883	To interest on redemptions prior to 1883	24,778,517 16		By amount of fractional currency redeemed	46,556 96
	To interest on redemption of $44,897,256.96, amount of principal of public debt "paid" during fiscal year 1883 on this account	1,427,378 90		By balance	623,316 71
		45,850,335 15			45,850,335 15

July 1, 1883	To balance from last year	623,316 71	June 30, 1884	By amount of principal redeemed in 1884	46,769,600 00
	To 1 per cent. on the principal of the public debt on June 30, 1883, $1,884,171,728.07	18,841,717 28		By accrued interest on account of redemptions in 1884	318,870 93
June 30, 1884	To interest on redemptions prior to 1884	26,351,707 08		By amount of fractional currency redeemed	20,629 50
	To interest on redemption of $46,790,229.50, amount of principal of public debt "paid" during fiscal year 1884 on this account	1,293,111 68		By balance	743 32
		47,109,852 75			47,109,852 75
July 1, 1884	To balance from last year	743 32	June 30, 1885	By amount of principal redeemed in 1885	45,588,150 00
	To 1 per cent. on the principal of the public debt on June 30, 1884, $1,830,528,923.57	18,305,289 24		By accrued interest on account of redemptions in 1885	271,667 32
June 30, 1885	To interest on redemptions prior to 1885	27,927,194 10		By amount of fractional currency redeemed	15,885 43
	To interest on redemption of $45,604,035.43, amount of principal of public debt "paid" during fiscal year 1885 on this account	1,160,703 49		By balance	1,518,227 40
		47,393,930 15			47,393,930 15

TABLE G.—*STATEMENT of THIRTY-YEAR 6 PER CENT. BONDS (interest payable January and July) ISSUED to the several PACIFIC RAILWAY COMPANIES under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).*

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1876:						
Central Pacific	$25,885,120 00	$13,027,697 67	$776,553 60	$11,804,251 27	$1,191,765 86	$10,612,485 41
Kansas Pacific	6,303,000 00	3,103,893 09	189,090 00	3,292,983 09	1,440,664 84	1,852,318 25
Union Pacific	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 65	8,757,704 36
Central Branch Union Pacific	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21
Western Pacific	1,970,560 00	722,380 14	59,116 80	781,496 94	9,367 00	772,129 94
Sioux City and Pacific	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	6,668,927 36	23,472,585 70
On July 1, 1876:						
Central Pacific	25,885,120 00	11,804,251 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11
Kansas Pacific	6,303,000 00	3,292,983 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70
Union Pacific	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60
Central Branch Union Pacific	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21
Western Pacific	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74
Sioux City and Pacific	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17
On January 1, 1877:						
Central Pacific	25,885,120 00	12,580,804 87	776,553 60	13,357,358 47	1,268,672 12	12,088,686 35
Kansas Pacific	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60
Union Pacific	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 52	10,208,739 21
Central Branch Union Pacific	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21
Western Pacific	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54
Sioux City and Pacific	1,628,320 00	780,403 09	48,849 60	829,252 69	39,440 28	789,782 41
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32

On July 1, 1877:						
Central Pacific	25,885,120 00	13,357,358 47	776,553 60	14,133,912 07	2,065,324 01	12,068,588 06
Kansas Pacific	6,303,000 00	3,671,163 09	189,090 00	3,860,253 09	1,531,680 06	2,328,573 03
Union Pacific	27,226,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42
Central Branch Union Pacific	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91
Western Pacific	1,970,560 00	899,730 54	59,116 80	958,847 34	9,367 00	949,480 34
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49
	64,623,512 00	34,018,923 78	1,938,705 36	35,957,629 14	8,514,489 89	27,443,139 25
On January 1, 1878:						
Central Pacific	25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96
Kansas Pacific	6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,450 07	2,516,993 02
Union Pacific	27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 84	10,835,697 61
Central Branch Union Pacific	1,600,000 00	973,808 26	48,000 00	1,021,808 26	62,998 35	958,808 91
Western Pacific	1,970,560 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14
Sioux City and Pacific	1,628,320 00	878,102 29	48,849 60	926,951 89	68,409 65	858,542 24
	64,623,512 00	35,957,629 14	1,938,705 36	37,896,334 50	9,006,189 62	28,890,144 88
On July 1, 1878:						
Central Pacific	25,885,120 00	14,910,465 67	776,553 60	15,687,019 27	2,343,659 54	13,343,359 73
Kansas Pacific	6,303,000 00	4,049,343 09	189,090 00	4,238,433 09	1,532,530 42	2,705,902 67
Union Pacific	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
Central Branch Union Pacific	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
Western Pacific	1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
Sioux City and Pacific	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50
	64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61
On January 1, 1879:						
Central Pacific	25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 86	13,946,830 01
Kansas Pacific	6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,829 20
Union Pacific	27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31
Central Branch Union Pacific	1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72
Western Pacific	1,970,560 00	1,077,080 94	59,116 80	1,136,197 74	9,367 00	1,126,830 74
Sioux City and Pacific	1,628,320 00	975,801 49	48,849 60	1,024,651 09	83,648 56	941,002 53
	64,623,512 00	39,835,039 86	1,938,705 36	41,773,745 22	10,571,102 71	31,202,642 51
On July 1, 1879:						
Central Pacific	25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24
Kansas Pacific	6,303,000 00	4,427,523 09	189,090 00	4,616,613 09	2,324,910 55	2,291,702 54
Union Pacific	27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
Central Branch Union Pacific	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
Western Pacific	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
Sioux City and Pacific	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30
	64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19

TABLE G.—*STATEMENT of THIRTY-YEAR 6 PER CENT. BONDS, &c.*—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1880:						
Central Pacific	$25,885,120 00	$17,240,126 47	$776,553 60	$18,016,680 07	$3,552,135 70	$14,464,544 37
Kansas Pacific	6,303,000 00	4,616,613 09	189,090 00	4,805,703 09	2,370,109 88	2,435,593 21
Union Pacific	27,236,512 00	18,421,087 53	817,095 36	19,238,182 89	7,421,734 97	11,816,447 92
Central Branch Union Pacific	1,600,000 00	1,165,808 26	48,000 00	1,213,808 26	73,142 73	1,140,665 53
Western Pacific	1,970,560 00	1,195,314 54	59,116 80	1,224,431 34	9,367 00	1,245,064 34
Sioux City and Pacific	1,628,320 00	1,073,500 69	48,849 60	1,122,350 29	93,983 91	1,028,366 38
	64,623,512 00	43,712,450 58	1,938,705 36	45,651,155 94	13,520,474 19	32,130,681 75
On July 1, 1880:						
Central Pacific	25,885,120 00	18,016,680 07	776,553 60	18,793,233 67	3,200,389 64	15,592,844 03
Kansas Pacific	6,303,000 00	4,805,703 09	189,090 00	4,994,793 09	2,447,397 28	2,547,395 81
Union Pacific	27,236,512 00	19,238,182 89	817,095 36	20,055,278 25	7,804,484 37	12,250,793 88
Central Branch Union Pacific	1,600,000 00	1,213,808 26	48,000 00	1,261,808 26	47,621 69	1,214,186 57
Western Pacific	1,970,560 00	1,254,431 34	59,116 80	1,313,548 14	9,367 00	1,304,181 14
Sioux City and Pacific	1,628,320 00	1,122,350 29	48,849 60	1,171,199 89	106,032 57	1,065,167 32
	64,623,512 00	45,651,155 94	1,938,705 36	47,589,861 30	13,615,292 55	33,974,568 75
On January 1, 1881:						
Central Pacific	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,026 85	16,211,760 42
Kansas Pacific	6,303,000 00	4,994,793 09	189,090 00	5,183,883 09	2,502,724 32	2,681,158 77
Union Pacific	27,236,512 00	20,055,278 25	817,095 36	20,872,373 61	7,992,936 82	12,879,436 79
Central Branch Union Pacific	1,600,000 00	1,261,808 26	48,000 00	1,309,808 26	74,967 91	1,234,840 35
Western Pacific	1,970,560 00	1,313,548 14	59,116 80	1,372,664 94	9,367 00	1,363,297 94
Sioux City and Pacific	1,628,320 00	1,171,199 89	48,849 60	1,220,049 49	114,424 58	1,105,624 91
	64,623,512 00	47,589,861 30	1,938,705 36	49,528,566 66	14,052,447 48	35,476,119 18

On July 1, 1881:						
Central Pacific	25, 885, 120 00	19, 569, 787 27	776, 553 60	20, 346, 340 87	3, 496, 942 83	16, 849, 398 04
Kansas Pacific	6, 303, 000 00	5, 183, 883 09	189, 090 00	5, 372, 973 09	2, 565, 443 44	2, 807, 529 65
Union Pacific	27, 236, 512 00	20, 872, 373 61	817, 095 36	21, 689, 468 97	8, 135, 878 56	13, 553, 590 41
Central Branch Union Pacific	1, 600, 000 00	1, 309, 808 26	48, 000 00	1, 357, 808 26	93, 515 38	1, 264, 292 88
Western Pacific	1, 970, 560 00	1, 372, 664 94	59, 116 80	1, 431, 781 74	9, 367 00	1, 422, 414 74
Sioux City and Pacific	1, 628, 320 00	1, 220, 049 49	48, 849 60	1, 268, 899 09	124, 979 14	1, 143, 919 95
	64, 623, 512 00	49, 528, 566 66	1, 938, 705 36	51, 467, 272 02	14, 426, 126 35	37, 041, 145 67
On January 1, 1882:						
Central Pacific	25, 885, 120 00	20, 346, 340 87	776, 553 60	21, 122, 894 47	3, 600, 920 51	17, 521, 973 96
Kansas Pacific	6, 303, 000 00	5, 372, 973 09	189, 090 00	5, 562, 063 09	2, 625, 289 51	2, 936, 773 58
Union Pacific	27, 236, 512 00	21, 689, 468 97	817, 095 36	22, 506, 564 33	8, 227, 294 70	14, 279, 269 63
Central Branch Union Pacific	1, 600, 000 00	1, 357, 808 26	48, 000 00	1, 405, 808 26	109, 032 06	1, 296, 776 20
Western Pacific	1, 970, 560 00	1, 431, 781 74	59, 116 80	1, 490, 898 54	9, 367 00	1, 481, 531 54
Sioux City and Pacific	1, 628, 320 00	1, 268, 899 09	48, 849 60	1, 317, 748 69	135, 982 56	1, 181, 766 13
	64, 623, 512 00	51, 467, 272 02	1, 938, 705 36	53, 405, 977 38	14, 707, 886 34	38, 698, 091 04
On July 1, 1882:						
Central Pacific	25, 885, 120 00	21, 122, 894 47	776, 553 60	21, 899, 448 07	3, 812, 411 95	18, 087, 036 12
Kansas Pacific	6, 303, 000 00	5, 562, 063 09	189, 090 00	5, 751, 153 09	2, 725, 458 33	3, 025, 694 76
Union Pacific	27, 236, 512 00	22, 506, 564 33	817, 095 36	23, 323, 659 69	8, 453, 537 60	14, 870, 122 09
Central Branch Union Pacific	1, 600, 000 00	1, 405, 808 26	48, 000 00	1, 453, 808 26	124, 639 85	1, 329, 168 41
Western Pacific	1, 970, 560 00	1, 490, 898 54	59, 116 80	1, 550, 015 34	9, 367 00	1, 540, 648 34
Sioux City and Pacific	1, 628, 320 00	1, 317, 748 69	48, 849 60	1, 366, 598 29	95, 278 57	1, 271, 319 72
	64, 623, 512 00	53, 405, 977 38	1, 938, 705 36	55, 344, 682 74	15, 220, 693 30	40, 123, 989 44
On January 1, 1883:						
Central Pacific	25, 885, 120 00	21, 899, 448 07	776, 553 60	22, 676, 001 67	4, 217, 203 99	18, 458, 797 68
Kansas Pacific	6, 303, 000 00	5, 751, 153 09	189, 090 00	5, 940, 243 09	2, 818, 329 72	3, 121, 913 37
Union Pacific	27, 236, 512 00	23, 323, 659 69	817, 095 36	24, 140, 755 05	8, 815, 988 85	15, 324, 766 20
Central Branch Union Pacific	1, 600, 000 00	1, 453, 808 26	48, 000 00	1, 501, 808 26	142, 630 64	1, 359, 177 62
Western Pacific	1, 970, 560 00	1, 550, 015 34	59, 116 80	1, 609, 132 14	9, 367 00	1, 599, 765 14
Sioux City and Pacific	1, 628, 320 00	1, 366, 598 29	48, 849 60	1, 415, 447 89	120, 340 39	1, 295, 107 50
	64, 623, 512 00	55, 344, 682 74	1, 938, 705 36	57, 283, 388 10	16, 123, 860 59	41, 159, 527 51
On July 1, 1883:						
Central Pacific	25, 885, 120 00	22, 676, 001 67	776, 553 60	23, 452, 555 27	4, 592, 158 25	18, 860, 397 02
Kansas Pacific	6, 303, 000 00	5, 940, 243 09	189, 090 00	6, 129, 333 09	2, 969, 049 59	3, 160, 283 50
Union Pacific	27, 236, 512 00	24, 140, 755 05	817, 095 36	24, 957, 850 41	8, 933, 292 87	16, 024, 557 54
Central Branch Union Pacific	1, 600, 000 00	1, 501, 808 26	48, 000 00	1, 549, 808 26	152, 157 10	1, 397, 651 16
Western Pacific	1, 970, 560 00	1, 609, 132 14	59, 116 80	1, 668, 248 94	9, 367 00	1, 658, 881 94
Sioux City and Pacific	1, 628, 320 00	1, 415, 447 89	48, 849 60	1, 464, 297 49	121, 355 39	1, 342, 942 10
	64, 623 512 00	57, 283, 388 10	1, 938, 705 36	59, 222, 093 46	16, 777, 380 20	42, 444, 713 26

TABLE G.—*STATEMENT of THIRTY-YEAR 6 PER CENT. BONDS, &c.*—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1884:						
Central Pacific	$25,885,120 00	$23,452,555 27	$776,553 60	$24,229,108 87	$4,752,173 80	$19,476,935 07
Kansas Pacific	6,303,000 00	6,129,333 09	189,090 00	6,318,423 09	3,054,923 61	3,263,499 48
Union Pacific	27,236,512 00	24,957,850,41	817,095 36	25,774,945 77	9,522,138 82	16,252,806 95
Central Branch Union Pacific	1,600,000 00	1,549,808 26	48,000 00	1,597,808 26	162,398 38	1,435,409 88
Western Pacific	1,970,560 00	1,668,248 94	59,116 80	1,727,365 74	9,367 00	1,717,998 74
Sioux City and Pacific	1,628,320 00	1,464,297 49	48,849 60	1,513,147 09	130,892 37	1,382,254 72
	64,623,512 00	59,222,093 46	1,938,705 36	61,160,798 82	17,631,893 98	43,528,904 84
On July 1, 1884:						
Central Pacific	25,885,120 00	24,229,108 87	776,553 60	25,005,662 47	4,784,617 43	20,221,045 04
Kansas Pacific	6,303,000 00	6,318,423 09	189,090 00	6,507,513 09	3,055,291 60	3,452,221 49
Union Pacific	27,236,512 00	25,774,945 77	817,095 36	26,592,041 13	10,006,107 79	16,585,933 34
Central Branch Union Pacific	1,600,000 00	1,597,808 26	48,000 00	1,645,808 26	162,401 27	1,483,406 99
Western Pacific	1,970,560 00	1,727,365 74	59,116 80	1,786,482 54	9,367 00	1,777,115 54
Sioux City and Pacific	1,628,320 00	1,513,147 09	48,849 60	1,561,996 69	131,138 32	1,430,858 37
	64,623,512 00	61,160,798 82	1,938,705 36	63,099,504 18	18,148,923 41	44,950,580 77
On January 1, 1885:						
Central Pacific	25,885,120 00	25,005,662 47	776,553 60	25,782,216 07	4,980,710 91	20,801,505 16
Kansas Pacific	6,303,000 00	6,507,513 09	189,090 00	6,696,603 09	3,207,922 35	3,488,680 74
Union Pacific	27,256,512 00	26,592,041 13	817,095 36	27,409,136 49	10,495,849 61	16,913,286 88
Central Branch Union Pacific	1,600,000 00	1,645,808 26	48,000 00	1,693,808 26	171,939 98	1,521,868 28
Western Pacific	1,970,560 00	1,786,482 54	59,116 80	1,845,599 34	9,367 00	1,836,232 34
Sioux City and Pacific	1,628,320 00	1,561,996 69	48,849 60	1,610,846 29	151,552 14	1,459,294 15
	64,623,512 00	63,099,504 18	1,938,705 36	65,038,209 54	19,017,341 99	46,020,867 55
On July 1, 1885:						
Central Pacific	25,885,120 00	25,782,216 07	776,553 60	26,558,769 67	5,134,185 31	21,424,584 36
Kansas Pacific	6,303,000 00	6,696,603 09	189,090 00	6,885,693 09	3,284,294 23	3,601,398 86
Union Pacific	27,236,512 00	27,409,136 49	817,095 36	28,226,231 85	10,647,579 36	17,578,652 49
Central Branch Union Pacific	1,600,000 00	1,693,808 26	48,000 00	1,741,808 26	219,746 48	1,522,061 78
Western Pacific	1,970,560 00	1,845,599 34	59,116 80	1,904,716 14	9,367 00	1,895,349 14
Sioux City and Pacific	1,628,320 00	1,610,846 29	48,849 60	1,659,695 89	178,659 68	1,481,036 21
	64,623,512 00	65,038,209 54	1,938,705 36	66,976,914 90	19,473,832 06	47,503,082 84

TABLE H.—*STATEMENT showing the AMOUNT of GOLD and SILVER COIN and BULLION; GOLD, SILVER, and CURRENCY CERTIFICATES; UNITED STATES NOTES, and NATIONAL and STATE-BANK NOTES in the UNITED STATES, and DISTRIBUTION THEREOF at the CLOSE of EACH YEAR named.*

Date.	Gold.				Gold certificates.				Silver certificates.				Silver dollars.				Subsidiary silver.†			
	In Treasury, including bullion.	In national banks.	In circulation; in other banks and in individual hands.	Total.*	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury, including silver bullion.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.
June 30—																				
1860				**$214,000,000 00																**$21,000,000 00
1861				**270,000,000 00																**16,000,000 00
1862				**283,000,000 00																**13,000,000 00
1863				**260,000,000 00																**11,000,000 00
1864	$18,653,580 19	$2,241,041 30	$182,105,378 51	203,000,000 00																
1865	40,443,031 68	9,437,060 40	139,119,907 92	189,000,000 00													$625,366 55		$9,374,633 45	10,000,000 00
1866	57,295,056 90	4,546,576 30	105,158,366 80	167,000,000 00	$442,640 00	$8,082,800 00	$2,424,420 00	$10,947,860 00									786,841 65		8,713,158 35	9,500,000 00
1867	113,118,471 07	4,006,322 98	68,875,205 95	186,000,000 00	95,470 00	7,122,350 00	11,555,760 00	18,773,580 00									758,826 35		8,241,173 65	9,000,000 00
1868	96,241,788 51	7,472,129 04	56,286,082 45	160,000,000 00	35,260 00	13,283,790 00	4,359,590 00	17,678,640 00									917,960 81		7,082,039 19	8,000,000 00
1869	110,870,572 35	6,501,410 48	55,628,017 17	173,000,000 00	533,680 00	11,953,680 00	18,002,280 00	30,489,640 00									1,479,894 28		6,520,105 72	8,000,000 00
1870	108,316,646 51	12,438,517 78	68,744,835 71	189,500,000 00	2,462,320 00	18,660,920 00	13,423,880 00	34,547,120 00									1,304,984 68		5,695,015 32	7,000,000 00
1871	91,105,840 16	9,687,415 65	62,763,744 19	163,500,000 00	2,096,620 00	9,161,160 00	8,628,520 00	19,886,300 00									1,022,007 58		8,977,992 42	10,000,000 00
1872	71,425,396 63	11,560,035 73	65,014,567 64	148,000,000 00	5,674,640 00	11,412,160 00	14,999,500 00	32,086,300 00									977,589 98	$1,076,379 51	10,946,030 51	13,000,000 00
1873	68,213,633 30	3,370,378 40	63,415,988 30	135,000,000 00	5,208,680 00	22,139,090 00	12,112,230 00	39,460,000 00									1,936,013 11	1,284,448 41	10,779,538 48	14,000,000 00
1874	68,431,388 80	5,019,638 53	68,548,972 67	142,000,000 00	4,809,720 00	13,671,660 00	4,343,720 00	22,825,100 00									3,320,849 26	2,440,618 32	11,238,532 42	17,000,000 00
1875	56,688,448 36	3,663,993 46	49,647,558 18	110,000,000 00	4,247,500 00	12,642,180 00	4,906,620 00	21,796,300 00									4,559,745 38	3,634,908 74	11,305,345 88	19,500,000 00
1876	55,217,604 65	4,839,240 54	53,443,155 41	113,500,000 00	4,506,420 00	16,872,780 00	7,302,200 00	28,681,400 00									5,858,623 95	2,653,408 84	19,487,967 21	28,000,000 00
1877	89,390,471 88	5,306,262 69	50,803,265 43	145,500,000 00	9,274,560 00	12,179,520 00	20,118,520 00	41,572,600 00									6,270,433 12	3,506,449 38	32,223,117 50	42,000,000 00
1878	128,460,202 87	8,191,952 67	49,847,844 46	186,500,000 00	19,469,320 00	16,021,460 00	8,876,220 00	44,367,000 00	$1,455,520 00		$7,080 00	$1,462,600 00	$15,059,827 84	$175,250 00	$679,893 00	$15,914,970 84	5,224,945 57	3,850,213 37	52,924,841 06	62,000,000 00
1879	135,236,474 62	21,530,846 05	54,732,679 33	211,500,000 00	133,880 00	13,975,600 00	1,304,220 00	15,413,700 00	2,052,470 00	$56,670 00	357,810 00	2,466,950 00	33,239,916 91	4,739,120 00	2,914,529 00	40,893,565 91	8,903,401 36	2,031,051 99	59,065,547 25	70,000,000 00
1880	126,145,427 20	76,959,509 73	105,895,063 07	309,000,000 00	40,700 00	7,939,560 00	24,340 00	8,004,600 00	6,584,701 00	995,400 00	4,794,169 00	12,374,270 00	49,549,851 42	4,689,628 00	14,619,807 00	68,859,286 42	24,350,481 80	1,172,407 53	44,477,110 67	70,000,000 00
1881	163,171,661 38	101,901,276 45	160,927,062 30	426,000,000 00	23,400 00	5,137,500 00	622,020 00	5,782,920 00	12,055,801 00	945,590 00	38,165,139 00	51,166,530 00	65,854,671 10	5,711,137 00	23,116,846 00	94,682,654 10	27,247,696 93	771,424 05	41,980,879 02	70,000,000 00
1882	148,506,389 95	91,223,770 74	204,269,839 31	444,000,000 00	8,100 00	4,440,400 00	588,620 00	5,037,120 00	11,590,620 00	854,040 00	53,652,050 00	66,096,710 00	90,384,724 36	6,077,153 00	25,913,811 00	122,375,688 36	28,048,630 58	820,868 80	41,130,500 62	70,000,000 00
1883	198,078,567 68	67,002,816 21	201,918,616 11	467,000,000 00	22,571,270 00	32,791,590 00	27,015,780 00	82,378,640 00	15,996,145 00	3,121,130 00	69,499,556 00	88,616,831 00	116,396,235 29	6,351,004 00	28,990,876 00	151,738,115 29	28,486,001 05	857,854 41	40,656,144 54	70,000,000 00
1884	204,876,594 15	65,835,738 50	192,787,667 35	463,500,000 00	27,246,020 00	26,637,110 00	44,509,530 00	98,392,660 00	23,384,689 00	2,861,000 00	93,566,011 00	119,811,691 00	139,616,414 27	8,032,811 00	31,762,102 00	179,411,327 27	29,600,720 05	1,085,022 61	39,314,257 34	70,000,000 00
1885	247,028,625 25	83,268,947 07	169,702,427 68	500,000,000 00	13,593,410 00	74,816,920 00	51,912,810 00	140,323,140 00	38,370,700 00	3,139,270 00	98,391,676 00	139,901,646 00	169,451,997 52	7,797,925 00	30,673,344 00	207,923,266 52	31,236,899 49	1,059,390 95	37,703,709 56	70,000,000 00

Date.	State-bank circulation.	Demand notes.	One and two year notes of 1863.	Compound-interest notes.	Fractional currency.	National-bank notes.§				Legal-tender notes.				Legal-tender certificates.			Aggregate circulation.
						In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In banks.	In Treasury.	Total.	
June 30—																	
1860	$207,102,477 00				$20,192,456 00												**$442,102,477 00
1861	202,005,767 00																**488,005,767 00
1862	183,792,079 00	$53,040,000 00															**532,832,079 00
1863	238,677,218 00	3,351,019 75	$89,879,475 00		$20,192,456 00		$10,753,777 00	$20,481,493 00	$31,235,270 00	$32,184,213 00	$40,042,756 00	$375,073,234 00	$447,300,203 00				**623,100,168 75
1864	179,157,717 00	780,999 25	153,471,450 00	$15,000,000 00	22,894,877 25		36,337,528 00	109,800,332 00	146,137,860 00	52,149,686 00	165,394,496 00	213,522,246 00	431,066,428 00				1,062,840,516 50
1865	142,919,638 00	472,603 00	42,338,710 00	193,756,080 00	25,005,828 76		31,547,972 00	244,464,741 00	281,479,908 00	72,988,001 00	197,783,494 00	130,008,811 00	400,780,306 00				1,180,197,147 76
1866	19,996,163 00	272,162 00	3,454,230 00	159,012,140 00	27,070,876 96	$5,467,195 00	22,215,935 00	264,548,026 00	298,625,379 00	52,345,895 00	100,587,582 00	218,850,120 00	371,783,597 00				1,079,013,645 96
1867	4,484,112 00	208,432 00	1,123,630 00	122,394,480 00	28,307,523 52	11,561,418 00	17,498,787 00	276,870,086 00	299,762,855 00	27,428,335 00	100,166,100 00	228,405,565 00	356,000,000 00				1,039,700,733 52
1868	3,163,771 00	141,723 00	555,492 00	28,161,810 00	32,626,951 75	5,393,982 00	17,498,787 00	273,667,966 00	299,742,475 00	41,233,100 00	80,934,119 00	233,767,975 00	355,935,194 00				906,091,242 75
1869	2,558,874 00	123,739 25	347,772 00	2,871,410 00	32,114,637 36	7,992,791 00	18,081,718 00	264,753,581 00	299,742,475 00	31,037,362 00	94,573,751 00	230,388,887 00	356,000,000 00				904,183,741 61
1870	2,222,793 00	106,256 00	248,272 00	2,152,910 00	39,878,684 48	11,118,903 00	23,894,500 00	264,753,581 00	299,766,984 00	31,037,362 00	94,573,751 00	230,388,887 00	356,000,000 00				934,423,019 48
1871	1,968,058 00	96,595 50	198,572 00	768,500 00	40,582,874 56	8,304,586 00	26,955,726 00	312,006,749 00	347,267,061 00	39,050,855 00	106,381,491 00	210,567,654 00	356,000,000 00	$31,515,000 00	$215,000 00	$31,730,000 00	973,252,368 94
1872	1,700,935 00	88,296 25	167,522 00	593,520 00	40,855,835 27	8,627,790 00	23,999,544 00	307,903,476 00	351,981,032 00	68,578,548 00	103,108,350 00	210,313,102 00	382,000,000 00	58,000,000 00	755,000 00	58,755,000 00	1,024,571,016 17
1873	1,294,470 00	79,967 50	142,105 00	479,400 00	44,799,365 44	8,304,586 00	26,955,726 00	312,006,749 00	347,267,061 00	39,050,855 00	106,381,491 00	210,567,654 00	356,000,000 00	57,970,000 00	445,000 00	58,415,000 00	991,858,028 69
1874	1,009,021 00	76,732 50	127,625 00	415,210 00	45,881,295 67	11,715,488 00	32,272,068 00	307,903,476 00	351,981,032 00	68,578,548 00	103,108,350 00	210,313,102 00	382,000,000 00	58,000,000 00	755,000 00	58,755,000 00	1,024,571,016 17
1875	786,844 00	70,107 50	113,375 00	367,390 00	42,129,424 19	13,861,463 00	42,317,896 00	298,228,649 00	354,408,008 00	84,055,245 00	87,492,895 00	204,223,440 00	375,771,580 00	57,970,000 00	445,000 00	58,415,000 00	991,858,028 69
1876	658,938 00	66,917 50	104,705 00	328,760 00	34,446,595 39	16,877,634 00	32,979,719 00	283,140,983 00	332,998,336 00	90,886,876 00	208,045,502 00	369,772,284 00	32,565,000 00	275,000 00	32,840,000 00	955,397,935 89
1877	521,611 00	63,962 50	95,725 00	296,630 00	20,403,137 34	15,759,847 00	34,238,402 00	267,050,623 00	317,048,872 00	75,689,987 68	78,004,386 00	206,069,958 32	359,764,332 00	53,825,000 00	1,135,000 00	54,960,000 00	1,002,226,869 84
1878	426,504 00	62,297 50	90,485 00	274,920 00	16,547,768 77	12,789,923 00	30,463,349 00	281,261,012 00	324,514,284 00	72,020,120 73	71,643,402 00	203,017,493 27	346,681,016 00	46,245,000 00	570,000 00	46,815,000 00	1,053,656,846 11
1879	352,452 00	61,470 00	86,185 00	259,090 00	15,842,610 11	8,286,701 00	24,771,123 00	296,633,873 00	329,691,697 00	74,391,903 62	67,059,152 00	205,229,960 38	346,681,016 00	29,355,000 00	1,450,000 00	30,805,000 00	1,064,053,736 02
1880	299,790 00	60,975 00	82,485 00	242,590 00	‡15,590,892 70	7,090,249 00	26,358,332 00	311,056,846 00	344,505,427 00	33,020,559 11	64,470,717 00	249,189,739 89	346,681,016 00	14,235,000 00	360,000 00	14,595,000 00	1,190,296,332 12
1881	242,967 00	60,535 00	79,985 00	230,250 00	15,481,891 65	5,296,382 00	27,932,850 00	321,813,443 00	355,042,675 00	30,204,092 45	58,728,713 00	257,748,210 55	346,681,016 00	11,650,000 00	275,000 00	11,925,000 00	1,377,376,423 75
1882	235,173 00	59,695 00	74,965 00	220,960 00	15,423,186 10	6,277,246 00	27,753,195 00	324,711,593 00	358,742,034 00	34,670,589 08	64,019,518 00	247,990,908 92	346,681,016 00	13,245,000 00	75,000 00	13,320,000 00	1,442,266,547 46
1883	189,253 00	58,985 00	71,765 00	213,620 00	15,376,629 14	8,217,062 00	31,748,004 00	316,108,215 00	356,073,281 00	36,498,839 42	73,832,458 00	236,349,718 58	346,681,016 00	13,060,000 00	315,000 00	13,375,000 00	1,591,773,135 43
1884	187,978 00	58,440 00	69,765 00	207,660 00	15,355,999 64	8,809,990 00	27,871,246 00	302,818,647 00	339,499,883 00	40,183,801 75	76,917,212 00	229,580,002 25	346,681,016 00	12,190,000 00	195,000 00	12,385,000 00	1,645,561,419 91
1885	144,489 00	57,950 00	68,035 00	202,730 00	15,340,114 21	9,945,710 00	32,131,028 00	276,499,973 00	318,576,711 00	45,047,378 94	79,701,352 00	221,932,285 06	346,681,016 00	29,585,000 00	200,000 00	29,785,000 00	1,769,004,097 73

* See memorandum, pp. LXXXVII to XCI. † See notes, p. XCI. ‡ See note, p. XCI. § See note, p. XCI. ** See note 2.

NOTE.—The aggregate circulation should be reduced by the total amount of gold, silver, and legal-tender certificates, to obtain the net circulation, as the funds which these certificates represent are also included in the aggregate.

NOTE 2.—It is not practicable to show the distribution of the gold coin and subsidiary silver coin in circulation in the years 1860–'61–'62–'63.

Face p. LXXXVI

MEMORANDUM upon the ESTIMATE of GOLD COIN and BULLION in the UNITED STATES (Table H).

[Prepared in the office of the Treasurer of the United States by M. L. Muhleman.]

It will be observed that the estimates of the stock of gold in the United States differ from those made by the Mint Bureau. The reasons for presenting the revised estimates are appended.

In the report of the Mint Bureau for 1873 (Finance Report 1873, p. 481) the amount of gold in the country is placed at $135,000,000. That this estimate includes the bullion in the Treasury appears from the fact that the amount of coin and coin items reported by the Treasurer are used in preparing the estimate. The mints and assay-offices held on July 1, 1873, about $15,500,000 in gold bullion, of which $10,000,000 was of light coin for recoinage.

It is believed that the estimate of 1873 is approximately correct.

In the Mint report for 1879 (Finance Report, p. 198) the estimate is continued from 1873 to 1879, and the basis so furnished has been used in all subsequent estimates, notwithstanding the fact that the bullion is there disregarded and coin only considered. The following table shows the Mint Bureau estimates from 1873 to 1885:

[Amounts are stated in millions and tenths.]

Fiscal years.	Coinage.	Less recoinage.	Net coinage.	Imports of coin.	Exports of coin.	Used in arts.	Gain.	Loss.	Stock at end of year.
1873	.....	.....	.....	.....	.....	.....	.....	.....	135.0
1874	50.4	(*)	34.8	(*)	(*)	.....	27.2	.....	162.2
1875	33.5	†2.8	30.7	12.1	64.7	.....	.....	21.9	140.3
1876	38.1	†2.5	35.6	6.8	29.2	.....	13.2	.....	153.5
1877	44.1	†2.5	41.7	24.1	25.4	.....	40.4	.....	193.9
1878	52.8	†1.6	51.2	11.3	8.9	.....	53.6	.....	247.4
1879	41.0	†1.7	39.3	4.3	4.5	.....	39.1	.....	286.5
1880	56.1	0.2	55.9	18.2	1.7	.....	72.4	.....	358.9
1881	78.7	0.4	78.3	7.6	1.7	3.3	80.9	.....	439.8
1882	89.4	0.6	88.8	4.8	29.8	2.7	61.1	.....	500.9
1883	35.9	0.4	35.5	8.1	4.8	2.5	36.3	.....	537.2
1884	27.9	0.3	27.6	3.8	12.2	4.8	14.4	.....	551.6
1885	24.8	0.3	24.5	3.3	2.3	‡35.0	.....	9.5	542.2

*The manner in which the estimate for 1874 was made is not clear. The recoinage appears to have amounted to 18.7 millions (see Finance Reports, 1874, p. 191; 1873, p. 472). The exports of coin (including foreign) exceeded the imports by 12.3 millions. This would make a net gain of 19.4 millions, or 7.8 millions less than the Mint Bureau's estimate. Probably the difference is due to the assumption that the estimate for 1873 was for November 1 of that year (see Finance Report 1879, p. 198). This appears to be an error, however, since in the report for 1875 (Finance Report 1875, p. 311) Dr. Linderman, then Director, states that the estimate for 1873 was for July 1.

†Up to 1879 the recoinage includes foreign coin recoined, and in the imports and exports foreign coin is also included. In making an estimate of United States coin, this was clearly an error.

‡The Mint Bureau added, in 1885, 30 millions for amount estimated to have been consumed in the arts from 1874 to 1880. **(See Director's Report 1885, p. 25.)**

The revised estimates include bullion. The manner in which the results are reached is shown in the following table:

(Amounts are stated in millions and tenths.)

Fiscal years.	Coin and bullion acquired.				Coin and bullion used.			Gain.	Loss.	Stock at end of year.
	Product of bullion.	Imports.	From arts (jewelers, &c.).	Total.	Exports.	Used in arts.	Total.			
1873	.....	.....	.....	.....	.....	.....	.....	.....	.....	135
1874	33.5	19.5	0.6	53.6	34	12.6	46.6	7	.....	142
1875	33.4	13.7	0.7	47.8	66.9	12.9	79.8	.....	32	110
1876	39.9	8	0.7	48.6	31.2	13.9	45.1	3.5	.....	113.5
1877	46.9	26.2	0.8	73.9	26.6	15.3	41.9	32	.....	145.5
1878	51.2	13.3	0.9	65.4	9.2	15.2	24.4	41	.....	186.5
1879	39	5.6	0.9	45.5	4.6	15.9	20.5	25	.....	211.5
1880	36	80.7	1.2	117.9	3.7	16.7	20.4	97.5	.....	309
1881	36	100	1.3	137.3	2.5	17.8	20.3	117	.....	426
1882	32.5	34.4	1.8	68.7	32.6	18	50.6	18.1	.....	444.1
1883	32.5	17.7	1.8	52	11.6	17.5	29.1	22.9	.....	467
1884	30	22.8	1.8	54.6	41.1	17	58.1	.....	3.5	463.5
1885	32	26.7	1.9	60.6	8.5	15.6	24.1	36.5	.....	500
Total	442.9	368.6	14.4	825.9	272.5	188.4	460.9	400.5	35.5	.....

Assuming that the estimate of the stock of gold in 1873, made by the Director of the Mint at that time, is approximately correct, the amount then held was about $135,000,000

The production since has been about	$442,900,000	
There was returned from the arts	14,400,000	
And the imports were about	368,600,000	
Making the acquisition		$825,900,000
The exports were about	272,500,000	
And the estimated consumption in the arts	188,400,000	
		460,900,000
Leaving the net acquisition about		365,000,000
And increasing the stock to July 1, 1885, to		500,000,000

The estimate of the amount consumed in the arts is based to a great extent on the returns received by the Mint Bureau from manufacturers using gold in their establishments. The return most nearly complete was that for the year 1883, when the establishments reporting stated that they used 14½ millions of gold (Finance Report, 1884, p. 251). It is reasonable to suppose that the amount was considerably larger, many of the firms having failed to reply to the request of the Mint Bureau, and many were probably not reached at all. It is believed that the estimates are not excessive.

The estimate of the bullion product is practically that of the Mint Bureau.

The following analysis of the revised estimates shows the details; the coin and bullion being separated, comparison may be made with the Mint Bureau's estimates. Foreign coin is treated as bullion.

(Amounts are stated in millions and tenths.)

Fiscal year.	1874.				1875.				1876.			
Stock at beginning of year				135.				142.				110.
Coinage	50.4				33.5				38.1			
Less recoinage	18.7				1.7				0.4			
		31.7				31.8				37.7		
Exports of United States coin	28.8				59.3				27.5			
Imports of United States coin	9				5.6				3			
Excess of exports	19.8				53.7				24.5			
Used in arts	5				5				5			
		24.8				58.7				29.5		
Gain in coin			6.9		(Loss.)			26.9	(Gain.)			8.2
Bullion product	33.5				33.4				39.8			
Imports	10.5				8.1				5			
Bullion from arts	0.6				0.7				0.7			
		44.6				42.2				45.5		
Exports	5.2				7.6				3.6			
Used in arts	7.6				7.9				8.9			
Used in coinage	31.7				31.8				37.7			
		44.5				47.3				50.2		
Gain in bullion			0.1		(Loss.)			5.1	(Loss.)			4.7
Total gain				7	Total loss.			32	Net gain.			3.5
Stock at end of year				142				110				113.5

Fiscal year.	1877.				1878.				1879.			
Stock at beginning of year				113.5				145.5				186.5
Coinage	44.1				52.8				41			
Less recoinage	0.4				0.3				0.2			
		43.7				52.5				40.8		
Exports of United States coin	21.3				6.4				4.1			
Imports of United States coin	15				7.3				3.6			
Excess of exports	6.3				*0.9				0.5			
Used in arts	5				5.5				5.5			
		11.3				4.6				6		
Gain in coin			32.4				47.9				34.8	
Bullion product	46.9				51.2				38.9			
Imports	11.2				5.9				2			
Bullion from arts	0.7				0.9				0.9			
		58.8				58				41.8		
Exports	5.2				2.7				0.4			
Used in arts	10.3				9.7				10.4			
Used in coinage	43.7				52.5				40.8			
		59.2				64.9				51.6		
Loss in bullion			0.4				6.9				9.8	
Net gain				32				41				25
Stock at end of year				145.5				186.5				211.5

*Excess of imports.

The difference between these estimates and those of the Mint Bureau to the close of 1879 amounts to 75 millions, made up of the difference in the statement of coin recoined, the consumption of coin in the arts, and of the loss in bullion. The latter aggregated 26.8 millions, a result which clearly demonstrates that the statistics at hand are imperfect. There was held in the mints and assay-offices at the end of the fiscal year 1879 about 5.3 millions in gold bullion and at the end of the year 1873 there was about the same amount; so that there could have been no such loss in the period. The loss in bullion increases in subsequent years, as will be seen by reference to the following tables:

(Amounts are stated in millions and tenths.)

Fiscal year.	1880.				1881.				1882.			
Stock at beginning of year				211.5				309				426
Coinage	56.1				78.7				89.4			
Less recoinage	0.2				0.4				0.6			
		55.9				78.3				88.8		
Imports of United States coin	18.2				7.6				4.8			
Exports of United States coin	1.7				1.7				29.8			
Excess of imports	16.5				5.9				*25			
Used in arts	5.5				5				5			
		11				0.9				30		
Gain in coin			66.9				79.2				58.8	
Bullion product	36				36				32.5			
Imports	62.5				92.4				29.6			
Bullion from arts	1.2				1.3				1.8			
		99.7				129.7				63.9		
Exports	2				0.8				2.8			
Used in arts	11.2				12.8				13			
Used in coinage	55.9				78.3				88.8			
		69.1				91.9				104.6		
Gain in bullion			30.6				37.8		(Loss.)		40.7	
Total gain				97.5				117				18.1
Stock at end of year				309				426				444.1

Fiscal year.	1883.				1884.				1885.			
Stock at beginning of year				444.1				467				463.5
Coinage	35.9				27.9				24.8			
Less recoinage	0.4				0.3				0.3			
		35.5				27.6				24.5		
Imports of United States coin	8.1				3.8				3.3			
Exports of United States coin	4.8				12.2				2.3			
Excess of imports	3.3				*8.4				1			
Used in arts	5				5				5			
		1.7				13.4				4		
Gain in coin			33.8				14.2				20.5	
Bullion product	32.5				30				32			
Imports	9.6				19				23.3			
Bullion from arts	1.8				1.8				1.9			
		43.9				50.8				57.2		
Exports	6.8				28.8				6.1			
Used in arts	12.5				12				10.6			
Used in coinage	25.5				27.7				24.5			
		54.8				68.5				41.2		
Loss in bullion			10.9				17.7		(Gain.)		16	
Net gain				22.9		(Loss.)		3.5	(Gain.)			36.5
Stock at end of year				467				463.5				500

* Excess of exports.

The figures thus obtained indicate that there has been a net loss of bullion amounting to 11.7 millions during the period from 1874 to 1885. The Treasury held at the beginning of the period about 5½ millions, and it may be estimated that there was half a million in the hands of dealers, making the stock about 6 millions. At the end of the period the Treasury held 66.8 millions, so that there was actually a gain of nearly 61 millions in bullion, instead of a loss, as the statistics indicate.

This can only be accounted for in one or more of the following ways:

1. More bullion was acquired than the statistics show.
2. Less bullion was used.
3. Coin was converted into bullion.
4. Coin was exported and reported as bullion.
5. Bullion was imported and reported as coin.

The statistics relating to coin show a gain of 377 millions, making the amount in the country at the close of 1885 about 512 millions. The Treasury held at that date 179.5 millions, and the national banks about 102.5 millions; of the 1,200 State banks in the United States, 1,015 reported that they held about 30 millions, making a total "in sight" of about 312 millions, and leaving in the hands of other banks and the people about 200 millions. It is believed that 10 millions will more than cover the gold held by the banks not reporting, which would leave 190 millions in general circulation and in private hoards.

This amount, it is believed, is much too large; if, however, the discrepancy of 78 5 millions in the bullion statement can be accounted for in some way by reducing the coin, the amount remaining would be reasonable, viz., 111.5 millions in general circulation and in private hoards; making the aggregate of coin and bullion 500 millions.

That there are material discrepancies between the statistics of the exports and imports and the actual movement of gold, is proven by the fact that during the periods from 1879 to 1884 the deposits of foreign coin and bullion in the mints and assay-offices exceeded the net imports by over 14.5 millions (see Production of Precious Metals, 1884, p. 479). The greater part of this excess was in bullion; so that it cannot be explained by assuming that it consisted of foreign coin brought by immigrants.

It has also been ascertained as a fact that many of the transactions in gold are, for business reasons, carried on secretly, and are hence not reported to the customs officers.

It is unquestionable, therefore, that much gold passes in and out of the country without being recorded.

The amount of coin brought by immigrants, although by no means inconsiderable, is counterbalanced by the amount taken out not only by individuals but also in the treasure chests of vessels. The amounts that pass in and out of the country over the Canadian and Mexican frontiers without appearing in the customs returns, must be quite large. Such gold as may go out in any of these ways is to a great extent United States coin, reducing the coin stock; while that which comes in, being chiefly foreign coin and bullion, increases the bullion stock.

The conclusion reached that the stock of gold in the country is about 500 millions, of which about 67 millions is bullion, appears fair and reasonable, and above the actual amount rather than below; until more complete statistics can be furnished, the estimate cannot be made much more accurate.

The estimates for the years preceding 1873 are made in the same manner as those subsequent to that date, but are not, owing to lack of complete statistics during the war period, as accurate as the later estimates, though made on the same basis.

NOTE on the ESTIMATE of SUBSIDIARY SILVER COIN in the UNITED STATES. (Table H).

This estimate is based chiefly upon the estimate made by the Treasurer, reported in his annual report for 1885 (p. 30). The coinage, the production in the earlier years, the imports and exports, and the probable loss, are there given due weight. It should be borne in mind that the coinage prior to 1853, having been undervalued, was heavily exported, and probably very little remained in the country in 1860. The exports for a number of years are incomplete, and it is believed that much more of this coin left the country, especially during the war period, than the export statistics show. It is well known that much of it went to Canada and returned, without being reported. The estimate is considered preliminary only, and if possible the examination of the subject will be continued with a view to the preparation of a more accurate estimate. The amounts for the years from 1878 to 1885 are the same, it being estimated that the loss per annum was about counterbalanced by the coinage.

NOTE to FRACTIONAL CURRENCY.

The amounts represented as outstanding are taken from the Treasurer's books. The public-debt statements reduce the amounts each year since 1880 by $8,375,934, that being the amount estimated as lost or destroyed, under the act of June 21, 1879.

NOTE to NATIONAL-BANK NOTES.

The national-bank notes represented as outstanding are not all a liability of the banks, the Treasury holding funds for the redemption of those of "failed, liquidating, and reducing" banks, and the five per cent. fund for the current redemption of national-bank notes under the act of June 20, 1874. The average amount held at the close of each year since 1875 has been about $36,700,000. The amount held on June 30, 1885, was $51,400,000.

EXPLANATION OF DIAGRAM.

The diagram shows the amount in millions and tens of millions—a million being indicated by each space between the lines.

The reason for its non-extension beyond the year 1878 is that a new element was introduced into the circulating medium of the country in this year, just as in 1862 the introduction of the legal-tender notes brought about an entire change in the monetary system of the United States.

The first item upon the diagram designates the amount of the national-bank notes in actual circulation, excluding therefrom the notes held by national banks and those which had become a charge upon the Treasury, owing to the deposit of legal-tenders made in order to retire these notes from circulation.

The second item shows the amount of gold coin and bullion in the United States Treasury, held as a reserve for the redemption of the legal-tender notes and for the redemption of the gold certificates. These amounts being deducted, the balance will show the free gold and bullion contained in the Treasury.

The third item shows the amount of legal-tenders held in the Treasury, and, with the fourth item, which must be first deducted, shows the amount of these notes applicable to the redemption of national-bank notes.

The fifth item shows the amount of gold certificates actually in circulation, and which had become a charge upon the gold coin and bullion in the Treasury.

The sixth item shows the amount to the credit of the national-bank redemption fund. This fund represents the amount of unredeemed national-bank notes, which, so long as they remain outstanding, inure to the benefit of the Treasury.

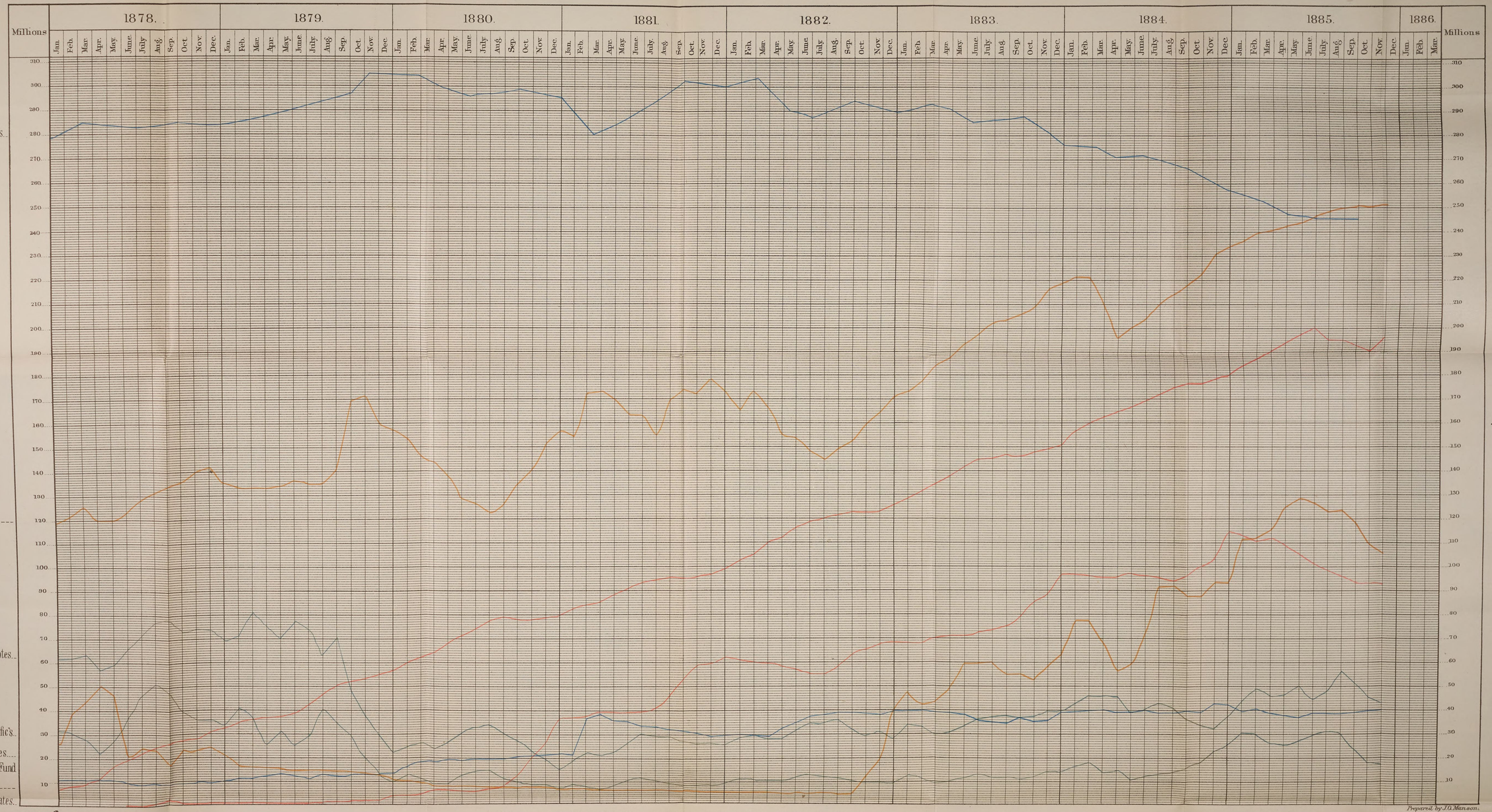
The seventh item includes the subsidiary coin, silver bullion, and standard silver dollars in the Treasury, the issue of the standard dollar having resulted in the retirement into the Treasury of the subsidiary silver, which would otherwise have remained in circulation.

The eighth item shows the amount of silver certificates actually outstanding, which had become a charge upon the standard silver dollars held in the Treasury.

There should also have been shown upon the diagram the amount of silver and gold coin actually in circulation, but as both these items, except in the case of the standard silver dollar, would have been of widely differing estimates, it was deemed best that the table should show merely the funds indicated by the lines upon the diagram, and their present status.

DIAGRAM

Showing the amount of NATIONAL BANK NOTES in circulation, the amount of GOLD, SILVER & UNITED STATES NOTES in the TREASURY of the UNITED STATES, with the corresponding liability in outstanding GOLD, SILVER and CURRENCY Certificates.



H Ex. 2 491

* *The notes of liquidating, reducing and failed National Banks, in circulation, and the notes held by National Banks are not included herein.*

† *This issue of United States Notes is fixed by law at $ 346,681,016. – See Act May 31, 1878.*

‡ *Held by Treasurer U.S. for redemption of notes in circulation, of liquidating, reducing and failed National Banks.*

Prepared by J.G. Manson. U.S. Treasurer's Off.

N. Peters, Photo-Lithographer, Washington D.C.

TABLE I.—*Statement of the STANDARD SILVER DOLLARS, SILVER BULLION, and SUBSIDIARY SILVER COIN in the Treasury at the end of each month from December* 31, 1877, *to January* 30, 1886.*

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1877—December 31	.....	$1,736,984 89	$5,532,283 95	$7,269,268 84
1878—January 31	.....	2,827,368 07	5,626,541 22	8,453,909 29
February 28	.....	2,955,577 65	6,261,437 76	9,217,015 41
March 30	$810,561	3,534,480 53	7,139,637 34	11,484,678 87
April 30	3,169,681	7,350,710 68	7,029,306 77	17,549,698 45
May 31	5,950,451	5,891,204 95	8,103,228 02	19,944,883 97
June 29	7,718,357	7,311,470 84	6,860,505 97	21,920,333 81
July 31	9,550,236	7,665,700 19	7,079,667 36	24,295,663 55
August 31	11,292,849	8,982,239 07	6,478,642 22	26,753,730 29
September 30	12,155,205	9,634,034 48	6,143,903 02	27,933,142 50
October 31	13,397,571	8,352,042 21	6,323,132 31	28,072,745 52
November 30	14,843,219	10,159,491 41	6,009,834 43	31,012,544 84
December 31	16,704,829	9,439,461 25	6,031,804 52	32,176,094 77
1879—January 31	17,874,457	10,347,889 50	6,143,449 13	34,365,795 63
February 28	19,505,767	9,837,402 62	6,278,490 66	35,621,660 28
March 31	21,558,894	8,688,260 74	6,428,185 06	36,675,339 80
April 30	23,694,563	6,949,046 43	6,621,940 39	37,265,549 82
May 31	26,181,045	5,672,655 55	6,813,589 32	38,667,289 87
June 30	28,147,351	5,092,565 91	8,963,401 36	42,113,318 27
July 31	29,151,801	5,112,223 82	12,731,765 97	46,995,790 79
August 31	30,678,464	4,904,611 89	15,236,724 48	50,819,800 37
September 30	31,559,870	4,557,504 31	16,814,308 94	52,931,683 25
October 31	32,322,631	3,537,221 31	17,755,986 76	53,615,845 07
November 30	32,839,207	4,323,097 69	18,432,478 13	55,594,782 82
December 31	33,168,064	4,492,421 19	18,881,629 15	56,542,114 34
1880—January 31	34,961,611	4,888,035 97	20,204,809 83	60,054,456 80
February 28	36,972,093	4,525,306 25	21,179,312 32	62,676,711 57
March 31	38,780,342	4,086,839 58	21,989,814 48	64,856,996 06
April 30	40,411,673	5,007,331 04	22,767,672 95	68,186,676 99
May 31	42,778,190	4,853,587 99	23,577,091 99	71,208,869 98
June 30	44,425,315	5,124,536 42	24,350,481 80	73,900,333 22
July 31	46,192,791	6,081,647 91	24,975,713 52	77,250,152 43
August 31	47,495,063	6,380,258 46	25,152,971 89	79,028,293 35
September 30	47,654,675	5,557,759 74	24,799,925 40	78,012,360 14
October 31	47,084,459	6,043,367 37	24,629,489 89	77,757,316 26
November 30	47,397,453	6,255,389 81	24,653,530 37	78,306,373 18
December 31	48,190,518	6,183,224 05	24,769,057 32	79,142,799 37
1881—January 31	50,235,102	6,704,197 36	25,490,914 88	82,430,214 24
February 28	52,939,460	5,356,308 00	25,813,058 08	84,108,826 08
March 31	55,176,158	4,017,770 08	26,283,891 96	85,477,820 04
April 30	58,044,826	3,863,582 74	26,493,612 56	88,402,021 30
May 31	60,518,273	3,457,192 85	26,841,956 74	90,817,422 59
June 30	62,544,722	3,309,949 10	27,247,696 93	93,102,368 03
July 31	64,246,302	2,962,277 52	27,295,486 63	94,504,066 15
August 31	65,948,344	2,732,862 69	27,042,806 63	95,724,013 32
September 30	66,092,667	2,632,184 67	26,313,113 63	95,037,965 30
October 31	66,576,378	3,424,575 15	25,984,687 76	95,985,640 91
November 30	68,017,452	3,088,709 63	25,918,252 00	97,024,413 63
December 31	69,589,937	3,607,829 86	25,963,641 48	99,161,408 34
1882—January 31	72,421,584	3,258,926 18	26,567,873 37	102,248,383 55
February 28	75,138,957	2,806,143 12	26,869,906 26	104,815,006 38
March 31	78,178,583	4,440,631 97	27,187,680 67	109,806,925 64
April 30	81,595,056	3,239,033 43	27,439,183 93	112,273,273 36
May 31	84,606,043	3,793,664 11	27,755,923 33	116,155,630 44
June 30	87,153,816	3,230,908 36	28,048,630 58	118,433,354 94
July 31	88,840,899	2,816,269 83	28,153,956 16	119,811,124 99
August 31	91,166,249	2,730,716 27	27,990,387 75	121,887,353 02
September 30	92,228,649	3,343,565 26	27,426,139 93	122,998,354 19
October 31	92,414,977	4,012,503 27	26,749,432 45	123,176,912 72
November 30	92,940,582	3,769,219 77	26,544,544 43	123,254,346 20
December 31	94,016,842	4,468,193 10	26,521,692 20	125,006,727 30
1883—January 31	97,530,969	3,761,958 12	27,135,244 74	128,428,171 86
February 28	100,261,444	3,974,114 04	27,507,275 78	131,742,833 82
March 31	103,482,305	3,943,467 30	27,865,993 79	135,291,766 09
April 30	106,366,348	3,478,750 15	28,068,628 88	137,913,727 03
May 31	108,898,977	4,157,217 76	28,303,196 20	141,359,390 96
June 30	111,914,019	4,482,216 29	28,486,001 05	144,882,236 34

* See diagram.

TABLE I.—*Statement of the STANDARD SILVER DOLLARS, SILVER BULLION, and SUBSIDIARY SILVER COIN, &c.*—Continued.

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1883—July 31	$113,057,052	$4,486,638 23	$28,058,141 67	$145,601,831 90
August 31	114,320,197	4,694,559,45	27,819,711 70	146,834,468 15
September 29	114,587,372	5,107,911 29	26 750,161 13	146,445,444 42
October 31	116,036,450	4,936,364 86	26,712,424 15	147,685,239 01
November 30	117,768,966	4,624,279 34	26,969,614 40	149,362,859 74
December 31	119,449,385	4,534,372 93	27,224,126 33	151,207,884 26
1884—January 31	123,474,748	4,674,432 92	28,014,414 76	156,163,595 68
February 29	126,822,399	4,919,912 85	28,490,906 91	160,233,218 76
March 31	129,066,101	5,043,824 61	28,866,556 33	162,916,481 94
April 30	130,314,065	5,150,842 97	29,158,480 47	164,623,388 44
May 31	132,626,753	4,623,158 03	29,377,206 41	166,627,117 44
June 30	135,560,916	4,055,498 27	29,600,720 05	169,217,134 32
July 31	137,692,119	4,103,609 95	29,797,485 76	172,093,214 71
August 30	140,615,722	4,723,420 00	29,659,003 38	174,998,145 38
September 30	142,058,787	4,934,404 86	29,474,100 89	176,467,352 75
October 31	142,926,725	4,646,496 89	29,346,757 24	176,919,979 13
November 29	144,745,075	4,778,848 90	29,143,283 48	178,667,207 38
December 31	146,502,865	4,716,055 33	29,194,355 52	180,413,275 85
1885—January 31	150,632,154	4,613,582 23	29,901,104 54	185,146,840 77
February 28	153,561,007	3,991,129 93	30,244,836 12	187,796,973 05
March 31	156,698,482	3,887,493 52	30,632,326 20	191,218,301 72
April 30	159,441,034	4,042,186 86	30,944,048 81	194,427,269 67
May 29	162,244,855	4,098,143 86	31,694,364 80	198,037,363 66
June 30	165,413,112	4,038,885 52	31,236,899 49	200,688,897 01
July 31	166,499,948	3,944,837 32	25,355,020 23	195,799,805 55
August 30	166,854,215	3,766,196 12	24,724,287 43	195,344,698 55
September 30	165,483,721	3,916,122 84	23,641,893 79	193,041,737 63
October 31	163,817,342	3,840,536 45	22,965,535 70	190,623,414 15
November 30	165,568,018	3,583,956 42	27,920,309 44	197,072,283 86

TABLE K.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from* 1878 *to* 1886, *inclusive.*

	2d session 44th Congress. Fiscal year 1878.	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress, and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.
To supply deficiencies for the service of the various branches of the Government	$2,547,186 31	$15,213,259 21	$4,633,824 55	$6,118,085 10	$5,110,862 39	$9,853,869 30	$2,832,680 04	$4,385,836 10	§$3,332,717 30
For legislative, executive, and judicial expenses of the Government	15,756,774 05	15,868,694 50	16,136,230 31	16,532,008 93	17,797,397 61	20,322,907 65	20,763,842 55	21,556,901 65	21,495,660 70
For sundry civil expenses of the Government	17,079,256 19	24,968,589 68	19,724,868 56	22,503,508 23	22,011,222 87	25,425,479 45	23,713,404 22	22,346,749 74	25,961,904 12
For support of the Army	.....	51,279,679 39	26,797,300 00	26,425,800 00	26,687,800 00	27,032,099 18	24,681,250 00	24,454,450 00	24,014,052 50
For the naval service	13,539,932 90	14,153,431 70	14,028,468 95	14,405,797 70	14,566,037 55	14,903,558 98	15,954,247 23	†8,931,856 12	‖21,280,766 93
For the Indian service	4,827,665 69	4,734,875 72	4,713,478 58	4,657,262 72	4,587,866 80	5,219,603 91	5,388,655 91	5,903,151 26	5,773,328 56
For rivers and harbors	.....	8,322,700 00	9,577,494 61	8,976,500 00	11,451,300 00	18,988,875 00	.....	14,948,300 00	.....
For forts and fortifications	275,000 00	275,000 00	275,000 00	550,000 00	575,000 00	375,000 00	670,000 00	700,000 00	725,000 00
For support of Military Academy	286,604 00	292,805 00	319,547 33	316,234 28	322,435 37	335,557 04	318,657 50	314,563 50	309,902 14
For service of Post-Office Department	2,939,725 00	4,222,274 72	5,872,376 10	3,883,420 00	2,152,258 00	1,902,177 90	Indefinite.	Indefinite.	Indefinite.
For invalid and other pensions, including deficiencies	28,533,000 00	29,371,574 00	56,233,200 00	41,644,000 00	68,282,306 68	116,000,000 00	*86,575,000 00	‡20,810,000 00	60,000,000 00
For consular and diplomatic service	1,146,747 50	1,087,535 00	1,097,735 00	1,180,335 00	1,191,435 00	1,256,655 00	1,296,255 00	1,225,140 00	1,242,925 00
For service of Agricultural Department	.....	.....	.....	253,300 00	335,500 00	427,280 00	405,640 00	480,190 00	580,790 00
For expenses of the District of Columbia	.....	.....	.....	3,425,257 35	3,379,571 44	3,496,060 47	3,505,494 97	3,594,255 54	3,622,683 20
For miscellaneous	1,425,091 49	2,226,390 29	2,995,123 77	4,959,332 01	1,128,006 15	5,888,993 69	1,806,438 75	7,800,003 86	2,268,383 15
Totals	88,356,983 13	172,016,809 21	162,404,647 76	155,830,841 32	179,578,999 86	251,428,117 57	187,911,566 17	137,451,397 77	170,608,113 60

*And reappropriation of unexpended balances, estimated at $38,000,000.
† For six months ending December 31, 1884.
‡ And reappropriation of unexpended balances, estimated at $66,000,000.
§ Not including $6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.
‖ Includes $6,150,061.98 for six months ending June 30, 1885.

TABLE L.—*STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ending June 30, 1885.*

CUSTOMS.		
Quarter ended September 30, 1884	$54,102,858 65	
Quarter ended December 31, 1884	38,491,727 80	
Quarter ended March 31, 1885	45,636,078 30	
Quarter ended June 30, 1885	43,241,274 59	
		$181,471,939 34
INTERNAL REVENUE.		
Quarter ended September 30, 1884	28,639,010 76	
Quarter ended December 31, 1884	27,888,438 98	
Quarter ended March 31, 1885	25,070,977 51	
Quarter ended June 30, 1885	30,900,298 29	
		112,498,725 54
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1884	1,446,187 88	
Quarter ended December 31, 1884	1,887,321 27	
Quarter ended March 31, 1885	1,258,291 99	
Quarter ended June 30, 1885	1,114,185 30	
		5,705,986 44
TAX ON CIRCULATION OF NATIONAL BANKS.		
Quarter ended September 30, 1884	1,474,132 14	
Quarter ended December 31, 1884	9,296 62	
Quarter ended March 31, 1885	1,419,358 46	
Quarter ended June 30, 1885	11,435 03	
		2,914,222 25
REPAYMENT OF INTEREST BY PACIFIC RAILROADS.		
Quarter ended September 30, 1884	709,171 88	
Quarter ended December 31, 1884	159,246 70	
Quarter ended March 31, 1885	136,963 46	
Quarter ended June 30, 1885	602,689 54	
		1,608,071 58
CUSTOMS, FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1884	235,124 88	
Quarter ended December 31, 1884	199,032 07	
Quarter ended March 31, 1885	238,688 64	
Quarter ended June 30, 1885	234,618 68	
		907,464 27
FEES, CONSULAR, LETTERS PATENT, AND LANDS.		
Quarter ended September 30, 1884	951,463 09	
Quarter ended December 31, 1884	727,592 80	
Quarter ended March 31, 1885	1,003,476 91	
Quarter ended June 30, 1885	1,032,080 78	
		3,714,613 58
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1884	55,132 96	
Quarter ended December 31, 1884	87,684 70	
Quarter ended March 31, 1885	75,643 67	
Quarter ended June 30, 1885	84,420 74	
		302,882 07
PROFITS ON COINAGE.		
Quarter ended September 30, 1884	1,927,644 70	
Quarter ended December 31, 1884	310,507 38	
Quarter ended March 31, 1885	819,079 96	
Quarter ended June 30, 1885	2,994,052 92	
		6,051,284 96
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1884	261,040 00	
Quarter ended December 31, 1884	866,257 50	
Quarter ended March 31, 1885	117,369 29	
Quarter ended June 30, 1885	684,631 32	
		1,929,298 11
MISCELLANEOUS.		
Quarter ended September 30, 1884	1,917,382 56	
Quarter ended December 31, 1884	1,431,862 63	
Quarter ended March 31, 1885	1,106,651 43	
Quarter ended June 30, 1885	2,130,321 62	
		6,586,218 24
Total ordinary receipts, exclusive of loans		323,690,706 38
Excess of receipts from loans over redemptions		33,435,949 57
Total net receipts		357,126,655 95
Balance in Treasury June 30, 1884		*424,941,403 07
Grand total		782,068,059 02

*Including $28,101,644.91 deposited with the States under act June 23, 1836.

TABLE M.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1885.*

CIVIL.

Congress	$6,128,176 45	
Executive	12,073,263 78	
Judiciary	3,945,691 37	
Government in the Territories	310,797 09	
Sub-treasuries	383,571 54	
Public land offices	700,884 18	
Inspection of steam-vessels	36,641 63	
Mints and assay offices	247,916 07	
Total civil		$23,826,942 11

FOREIGN INTERCOURSE.

Diplomatic salaries	444,854 90	
Consular salaries	542,744 88	
Contingent expenses of foreign missions	94,086 71	
Contingencies of consulates	173,121 94	
Prisons for American convicts	11,932 02	
Commission to Central and South America	31,479 66	
Publication of consular and commercial reports	20,000 00	
American and French Claims Commission	595,458 82	
International Fishery Exhibition of 1883 at London	9,994 31	
Expenses Court of Alabama Claims	3,425,389 77	
Miscellaneous	90,546 10	
Total foreign intercourse		5,439,609 11

MISCELLANEOUS.

Mint establishment	1,095,346 47	
Life-Saving Service	859,193 17	
Revenue-Cutter Service	857,713 45	
Engraving and printing	542,147 71	
Coast and Geodetic Survey	557,618 42	
Light-house establishment	2,284,868 97	
Marine-hospital establishment	424,638 19	
Custom-houses, court-houses, post-offices, &c	2,480,578 02	
Repairs and preservation of public buildings	145,120 64	
Pay of assistant custodians and janitors for public buildings	374,148 02	
Fuel, lights, and water for public buildings	555,744 54	
Furniture and heating apparatus for public buildings	372,694 69	
Vaults, safes, and locks, and plans for public buildings	49,775 80	
Refunds, reliefs, &c., under customs laws	18,539 74	
Storage of silver	3,268 92	
Collecting revenue from customs	6,499,169 10	
Detection and prevention of frauds on customs revenue	73,373 90	
Refunding excess of deposits, &c	4,703,737 39	
Debentures and drawbacks under customs laws	8,560,455 43	
Compensation in lieu of moieties	31,947 54	
Expenses of regulating immigration	125,538 58	
Inspection of neat cattle	26,708 80	
Salaries and expenses shipping service	47,078 13	
Expenses seal fisheries in Alaska	38,102 61	
Assessing and collecting internal revenue	3,853,232 36	
Internal-revenue stamps, paper, and dies	375,090 24	
Redemption of internal-revenue stamps	152,175 04	
Punishing violations of internal-revenue laws	44,335 02	
Refunds, reliefs, &c., under internal-revenue laws	90,617 90	
Allowance or drawback under internal-revenue laws	28,775 47	
Rebate of tax on tobacco	6,397 18	
Payment of judgments, Court of Claims	475,272 89	
Preventing the spread of epidemic diseases	50,828 30	
Purchase of process for refining bullion	30,000 00	
Expenses of national currency	109,449 84	
Distinctive paper for United States securities	34,991 67	
Suppressing counterfeiting and other crimes	64,066 00	
Payments to various States	97,919 24	
Payment of judgment in case of Kilbourn *vs.* Thompson *et al*	29,293 85	
Propagation, &c., of food-fishes	278,383 39	
Expenses under Smithsonian Institution	112,786 51	
Contingent expenses, independent Treasury	71,636 26	
Sinking fund, Pacific railroads	3,785,804 63	
Mail transportation, Pacific railroads	1,989,160 99	
World's Industrial Exposition, New Orleans, La	1,307,945 75	
Industrial Exposition, Cincinnati, Ohio	9,999 50	
Industrial Exposition, Louisville, Ky	10,000 00	
Expenses of the District of Columbia	2,426,752 50	
Charitable institutions, District of Columbia	138,872 49	
Washington Aqueduct	20,000 00	
Water fund, District of Columbia	139,870 01	
Interest and sinking fund, District of Columbia	1,216,291 86	
Refunding taxes, District of Columbia	2,000 00	

TABLE M.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June* 30, 1885—Continued.

MISCELLANEOUS—Continued.

Guarantee fund, District of Columbia	$63,300 50	
Maintenance of public order	8,000 00	
Improvements and repairs, District of Columbia	445,855 45	
Sewerage system, District of Columbia	275,000 00	
Buildings and grounds in Washington, under chief engineer	124,551 17	
State, War, and Navy Departments building	554,581 47	
Fuel, lights, &c., for State, War, and Navy Departments building	38,000 00	
Reliefs, reimbursements, &c	39,261 59	
Completion of Washington Monument	60,000 00	
Various monuments and statues	66,308 63	
Support and treatment of transient paupers	15,000 00	
Department of Agriculture	525,916 97	
Deficiency in the postal revenues	4,541,610 58	
Capitol Building and Grounds	168,001 47	
Interior Department building	166,744 31	
Pension Office building	307,000 00	
Government Hospital for the Insane	305,736 00	
Columbia Institution for the Deaf and Dumb	58,000 39	
Freedmen's Hospital and Asylum	54,125 00	
Howard University	22,500 00	
National Museum	156,329 17	
Expenses of Tenth Census	34,474 79	
Penitentiary buildings in Territories	18,994 97	
Payment of surplus proceeds of lands sold	20,683 14	
Surveying public and private lands	441,489 41	
Geological Survey	453,797 13	
Yellowstone National Park	39,338 59	
Hot Springs reservation, Arkansas	78,220 96	
Deposits by individuals for surveying public lands	786,963 77	
Repayment for lands erroneously sold	77,329 35	
Swamp-lands and swamp-land indemnity	116,909 44	
Depredations on public timber	64,907 05	
Protecting public lands	74,610 74	
Distribution of proceeds of public lands	10,461 89	
Five, three, and two per cent. fund to States	175,580 20	
Photolithographing, &c., for the Patent Office	107,900 80	
Miscellaneous items	50,765 11	
Total miscellaneous		$58,227,707 16

INTERIOR DEPARTMENT.

Indians	6,552,494 63	
Pensions	56,102,267 49	
Total Interior Department		62,654,762 1/2

MILITARY ESTABLISHMENT.

Pay Department	12,293,694 99	
Pay Department, bounty, and miscellaneous	298,474 83	
Commissary Department	1,890,844 77	
Quartermaster's Department	9,898,348 82	
Medical Department	434,852 70	
Ordnance Department	1,865,785 50	
Military Academy	295,712 07	
Improving rivers and harbors	10,511,201 60	
Fortifications	182,055 41	
Construction of military posts, roads, &c	146,678 41	
National cemeteries, roads, &c	250,033 90	
Mississippi River Commission	59,000 00	
Claims, reimbursements, reliefs, &c	1,207,550 53	
Expenses of recruiting	74,275 71	
Contingencies of the Army	18,764 15	
Signal Service	719,500 91	
Expenses of military convicts	7,946 10	
Publication of the Official Records of the War of the Rebellion	31,000 00	
Miscellaneous Surveys	14,779 85	
Support National Home for Disabled Volunteer Soldiers	1,589,134 00	
Support of Soldiers' Home	521,962 70	
Support of Military Prison, Fort Leavenworth, Kans	85,522 51	
Army and Navy Hospital, Hot Springs, Ark	72,000 00	
Miscellaneous items	201,459 01	
Total military establishment		42,670,578 47

TABLE M.—*STATEMENT of the NET DISBURSEMENTS* (*by warrants*) *during the fiscal year ended June* 30, 1885—Continued.

NAVAL ESTABLISHMENT.

General account of advances		$615,719 78
Pay and contingencies of the Navy		7,316,926 58
Marine Corps		812,735 55
Naval Academy		177,083 82
Navigation		110,571 08
Ordnance		577,693 68
Equipment and Recruiting		756,496 52
Yards and Docks		644,099 74
Medicine and Surgery		57,302 01
Provisions and Clothing		1,019,939 70
Construction and Repair		1,264,524 89
Steam Engineering		1,090,401 00
Increase of the Navy		1,205,820 26
Extra pay to officers and men who served in the Mexican War		122,639 81
Mileage, Navy (Graham decision)		208,857 66
Miscellaneous		40,177 59
Total naval establishment		$16,021,079 67
Interest on the public debt		51,386,256 47
Total net ordinary expenditures		260,226,935 11
Balance in Treasury June 30, 1885		*521,841,123 91
Total		782,068,059 02

*Including $28,101,644.91 deposited with the States under act June 23, 1836.

TABLE N.—*STATEMENT of the net RECEIPTS and DISBURSEMENTS (by warrants) for the quarter ended September* 30, 1885.

RECEIPTS.

Customs	$52, 203, 853 12
Internal revenue	28, 600, 281 06
Sales of public lands	1, 173, 574 87
Tax on national banks	1, 354, 386 72
Repayment of interest by Pacific Railroads	173, 770 77
Customs fees, fines, penalties, and forfeitures	231, 801 28
Fees—consular, letters patent, and lands	796, 731 12
Proceeds of sales of Government property	71, 6[illegible]9 37
Profits on coinage, &c	724, [illegible]58 01
Miscellaneous	1, 4[illegible], 7[illegible]3 07
Total net ordinary receipts	86, 763, 179 39
Balance in the Treasury June 30, 1885	*521, 794, 026 26
Total	608, 557, 205 65

DISBURSEMENTS.

Customs	$7, 019, 570 18
Internal revenue	1, 025, 206 34
Diplomatic	300, 489 54
Quarterly salaries	149, 064 85
Treasury	8, 794, 167 72
Judiciary	921, 494 13
Interior civil	1, 906, 013 50
Total civil and miscellaneous	20, 116, 006 26
Indians	1, 631, 247 73
Pensions	20, 986, 820 58
Military establishment	9, 718, 806 23
Naval establishment	3, 985, 104 33
Interest on the public debt	13, 439, 623 41
Judgments, Court of Alabama Claims	16, 804 14
Total net ordinary expenditures	69, 894, 412 68
Redemption of certificates in excess of issues	20, 592, 753 00
Balance in the Treasury September 30, 1885	489, 968, 395 06
Total	608, 557, 205 65

*Exclusive of $47,097.65 stolen from the Treasury by B. B. Halleck in June, 1875,

TABLE O.—*STATEMENT of RECEIPTS of UNITED STATES, from March 4, 1789,*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791	.....	$4, 399, 473 09	.....	.....	.....	$10, 478 10
1792	$973, 905 75	3, 443, 070 85	$208, 942 81	.....	.....	9, 918 65
1793	783, 444 51	4, 255, 306 56	337, 705 70	.....	.....	21, 410 88
1794	753, 661 69	4, 801, 065 28	274, 089 62	.....	.....	53, 277 97
1795	1, 151, 924 17	5, 588, 461 26	337, 755 36	.....	.....	28. 317 97
1796	516 442 61	6, 567. 987 94	475, 289 60	.....	$4, 836 13	1, 169. 415 98
1797	888. 995 42	7, 549. 649 65	575. 491 45	.....	83. 540 60	399, 139 29
1798	1, 021, 899 04	7, 106, 061 93	644, 357 95	....	11, 963 11	58, 192 81
1799	617, 451 43	6. 610. 449 31	779, 136 44	.....	.....	86, 187 56
1800	2, 161, 867 77	9, 080, 932 73	809, 896 55	$734. 233 97	443 75	152, 712 10
1801	2, 623, 311 99	10, 750, 778 93	1, 048. 043 43	534, 243 38	167. 726 06	345. 649 15
1802	3, 295, 391 00	12. 438, 235 74	621, 898 89	206. 565 44	188. 628 02	1, 500, 505 86
1803	5, 020, 697 64	10, 479. 417 61	215. 179 69	71, 879 20	165. 675 69	131, 945 44
1804	4, 825. 811 60	11, 098. 565 33	50. 941 29	50, 198 44	487, 526 79	139, 075 53
1805	4, 037, 005 26	12, 936, 487 04	21, 747 15	21, 882 91	540, 193 80	40, 382 30
1806	3, 999. 388 99	14, 667. 698 17	20. 101 45	55. 763 86	765, 245 73	51, 121 86
1807	4, 538, 123 80	15, 845 521 61	13. 051 40	34, 732 56	466, 163 27	38. 550 42
1808	9, 643, 850 07	16, 363. 550 58	8, 190 23	19. 159 21	647, 939 06	21, 822 85
1809	9, 941, 809 96	7, 257, 506 62	4, 034 29	7, 517 31	442, 252 33	62, 162 57
1810	3, 848, 056 78	8, 583, 309 31	7, 480 63	12. 448 68	696, 548 82	84, 476 84
1811	2, 67 , 276 57	13. 313, 222 73	2, 295 95	7, 666 66	1, 040, 237 53	59, 211 22
1812	3, 502, 305 80	8, 958, 777 53	4, 903 06	859 22	710, 427 78	126, 165 17
1813	3 >62, 217 41	13, 224, 623 25	4, 755 04	3, 805 52	835, 635 14	271, 571 00
1814	5, 196, 542 00	5. 998, 772 08	1, 662, 984 82	2, 219, 497 36	1, 135. 971 09	164, 399 81
1815	1, 727, 848 63	7, 282, 912 22	4, 678, 059 07	2, 162, 673 41	1, 287, 959 28	285, 282 84
1816	13, 106, 592 88	36, 306, 874 88	5, 124. 708 31	4, 253, 635 09	1, 717, 985 03	273, 7 2 35
1817	22, 083, 519 19	26, 283, 348 49	2, 678, 100 77	1, 824, 187 04	1, 993, 226 06	109, 761 08
1818	14, 989, 465 48	17, 176, 385 00	955 270 20	264, 333 36	2, 606, 564 77	57, 617 71
1819	1, 478, 5 6 74	20, 283, 608 76	229, 593 63	83, 650 78	3, 274, 422 78	57. 098 42
1820	2, 079. 992 38	15, 005, 612 15	106, 260 53	31, 5 6 82	1, 635, 871 61	61, 3 8 44
1821	1, 198, 461 21	13, 004, 447 15	69, 027 63	29, 349 05	1, 212, 966 46	152, 589 43
1822	1, 68 , 592 24	17, 589, 761 94	67, 665 71	20, 961 56	1, 803, 581 54	452, 957 19
1823	4. 247. 427 55	19. 088, 433 44	34, 242 17	10, 337 71	916, 523 10	141, 1 9 84
1824	9, 463, 922 81	17, 878, 325 71	34, 663 37	6, 201 96	984, 418 15	127, 693 60
1825	1, 946, 597 13	20, 0 8, 713 45	25. 771 35	2, 330 85	1. 2 6, 090 56	120, 451 81
1826	5, 201, 650 43	23, 341, 331 77	21, 589 93	6. 638 76	1, 393. 785 09	94, 588 66
1827	6, 358. 686 18	19, 712, 283 29	19. 885 68	2, 626 90	1, 495. 845 26	1, 315, 722 83
1828	6. 668, 286 10	23, 205, 523 64	17, 451 54	2, 218 81	1, 018, 308 75	65. 126 49
1829	5, 972, 435 81	22, 681, 965 91	14, 502 74	11. 335 05	1, 517, 175 13	112, 648 55
1830	5, 755, 704 79	21, 922, 391 39	12, 160 62	16, 980 59	2, 329, 356 14	73, 227 77
1831	6, 014, 539 75	24, 224, 441 77	6, 933 51	10, 506 01	3, 210, 815 48	584, 12 05
1832	4, 502, 914 45	28, 465, 237 24	11, 630 65	6, 791 13	2, 623, 381 03	270, 410 61
1833	2, 011, 777 55	29, 032. 508 91	2, 759 00	394 12	3. 967, 682 55	470, 096 67
1834	11, 702, 905 31	16, 214, 957 15	4, 196 09	19 80	4, 857. 600 69	480, 812 32
1835	8, 892, 856 42	19, 391, 310 59	10, 459 48	4, 263 33	14. 757, 600 75	759, 972 13
1836	26, 749, 803 96	23, 409, 940 53	370 00	728 79	24, 877, 179 86	2, 245, 902 23
1837	46, 708, 436 00	11, 169, 290 39	5, 493 84	1, 687 70	6, 776. 236 52	7, 001, 444 59
1838	37, 327, 252 69	16. 158, 800 36	2, 467 27	.....	3, 730, 945 66	6, 410, 348 45
1839	36, 891, 196 94	23, 137, 924 81	2, 553 32	755 22	7, 361, 576 40	979, 939 86
1840	33. 157, 503 68	13, 499, 502 17	1, 682 25	.....	3, 411, 818 63	2, 567. 112 28
1841	29, 963, 163 46	14, 487, 216 74	3, 261 36	.....	1, 365, 627 42	1, 004, 054 75
1842	28, 685, 111 08	18, 187, 908 76	495 00	.....	1, 335, 797 52	451, 995 97
1843*	30, 521, 979 44	7, 046, 843 91	103 25	.....	898, 158 18	285, 895 92
1844	39, 186, 284 74	26, 183, 570 94	1, 777 34	.....	2, 059, 939 80	1, 075, 419 70
1845	36, 742, 829 62	27, 528, 112 70	3, 517 12	.....	2, 077, 022 30	361, 453 68
1846	36, 194, 274 81	26, 712, 667 87	2, 897 26	.....	2, 694, 452 48	289, 950 13
1847	38, 261, 959 65	23, 747, 864 66	375 00	.....	2, 498, 355 20	220, 808 30
1848	33. 079, 276 43	31, 757, 070 96	375 00	.....	3, 328, 642 56	612, 610 69
1849	29. 416, 612 45	28, 346, 738 82	.....	.....	1, 688, 959 55	685, 379 13
1850	32, 827, 082 69	39, 668, 686 42	.....	.....	1, 859, 894 25	2. 064, 308 21
1851	35, 871, 753 31	49, 017, 567 92	....	.....	2, 352, 305 30	1, 185, 106 11
1852	40, 158, 353 25	47, 239, 326 62	.....	.....	2, 043, 239 58	464. 249 40
1853	43, 338. 860 02	58, 931, 865 52	.....	.....	1, 667, 084 99	988, 081 17
1854	50, 261, 901 09	64, 224, 190 27	.....	.....	8, 470, 798 39	1, 105, 352 74
1855	48, 591, 073 41	53, 025, 794 21	.....	.....	11. 497, 049 07	827, 721 40
1856	47, 777, 672 13	64, 022, 863 50	.....	.....	8, 917, 644 93	1, 116, 190 81
1857	49, 108, 229 80	63, 875, 905 05	.....	.....	3, 829, 486 64	1, 259, 920 88
1858	46, 802, 855 00	41, 789, 620 96	.....	.....	3, 513, 715 87	1, 352, 029 13
1859	35, 113, 334 22	49. 565, 824 38	.....	.....	1, 756, 687 30	1, 454, 596 24
1860	33, 193, 248 60	53, 187, 511 87	.....	.....	1, 778, 557 71	1, 088, 530 25
1861	32, 979, 530 78	39, 582, 125 64	.....	.....	870, 658 54	1, 023, 515 31
1862	30, 963, 857 83	49. 056, 397 62	.....	1, 795, 331 73	152, 203 77	915, 327 97
1863	46, 965, 304 87	69, 059, 642 40	37, 640, 787 95	1, 485, 103 61	167, 617 17	3, 741, 794 38
1864	36, 523, 046 13	102, 316, 152 99	109, 741, 134 10	475, 648 96	588, 333 29	30, 291, 701 86
1865	134, 433, 738 44	84, 928, 260 60	209, 464, 215 25	1, 200, 573 03	996, 553 31	25, 441, 556 00

* For the half-year from Jan

to June 30, 1885, *by calendar years to* 1843 *and by fiscal years* (*ended June* 30) *from that time.*

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791	.....	$4,409,951 19	.....	.....	$361,391 34	$4,771,342 53	.....
1792	$8,028 00	3,069,960 31	.....	.....	5,[illegible]2,498 45	8,772,458 76	.....
1793	38,500 00	4,6[illegible]2,923 14	.....	.....	1,797,272 01	6,450,195 15	.....
1794	303,472 00	5,431,904 87	.....	.....	4,007,950 78	9,439,855 65	.....
1795	160,000 00	6,114,524 59	$4,800 00	.....	3,396,424 00	9,515,758 59	.....
1796	160,000 00	8,377,529 65	42,800 00	.....	320,000 00	8,740,329 65	.....
1797	80,960 00	8,688,780 99	.....	.....	70,000 00	8,758,780 99	.....
1798	79,920 00	7,900,495 80	78,675 00	.....	200,000 00	8,179,170 80	.....
1799	71,040 00	7,546,813 31	.....	.....	5,000,000 00	12,546,813 31	.....
1800	71,040 00	10,848,749 10	.....	.....	1,565,229 24	12,413,978 34	.....
1801	88,800 00	12,935,330 95	10,[illegible]5 00	.....	.....	12,945,455 95	.....
1802	39,900 00	14,995,793 95	.....	.....	.....	14,995,793 95	.....
1803	.....	11,064,097 63	.....	.....	.....	11,064,097 63	.....
1804	.....	11,[illegible]26,307 38	.....	.....	.....	11,826,307 38	.....
1805	.....	13,[illegible]60,693 20	.....	.....	.....	13,560,693 20	.....
1806	.....	15,559,931 07	.....	.....	.....	15,559,931 07	.....
1807	.....	16,398,019 26	.....	.....	.....	16,398,019 26	.....
1808	.....	17,060,661 93	.....	.....	.....	17,060,661 93	.....
1809	.....	7,773,473 12	.....	.....	.....	7,773,473 12	.....
1810	.....	9,384,214 28	.....	.....	2,750,000 00	12,134,214 28	.....
1811	.....	14,422,634 09	.....	.....	.....	14,422,634 09	.....
1812	.....	9,801,132 76	.....	.....	12,837,900 00	22,639,032 76	.....
1813	.....	14,340,469 95	300 00	.....	26,184,135 00	40,524,844 95	.....
1814	.....	11,181,625 16	85 79	.....	23,377,826 00	34,559,536 95	.....
1815	.....	15,696,916 82	11,541 74	$32,107 61	35,220,671 40	50,961,237 60	.....
1816	.....	47,6[illegible]6,985 66	68,665 16	686 09	9,4[illegible]5,084 91	57,171,421 82	.....
1817	202,426 30	33,099,049 71	267,819 14	.....	466,723 45	33,833,592 33	.....
1818	525,000 00	21,585,171 04	412 62	.....	8,353 00	21,593,936 66	.....
1819	675,000 00	24,603,374 37	.....	.....	2,291 00	24,605,665 37	.....
1820	1,000,000 00	17,840,669 55	.....	40,000 00	3,000,824 13	20,881,493 68	.....
1821	105,000 00	14,573,379 72	.....	.....	5,000,324 00	19,573,703 72	.....
1822	297,500 00	20,232,427 94	.....	.....	.....	20,232,427 94	.....
1823	350,000 00	20,540,666 26	.....	.....	.....	20,540,666 26	.....
1824	350,000 00	19,381,212 79	.....	.....	5,000,000 00	24,381,212 79	.....
1825	367,500 00	21,840,858 02	.....	.....	5,000,000 00	26,840,858 02	.....
1826	402,500 00	25,260,434 21	.....	.....	.....	25,260,434 21	.....
1827	420,000 00	22,966,363 96	.....	.....	.....	22,966,363 96	.....
1828	455,000 00	24,763,629 23	.....	.....	.....	24,763,629 23	.....
1829	490,000 00	24,827,627 38	.....	.....	.....	24,827,627 38	.....
1830	490,000 00	24,844,116 51	.....	.....	.....	24,841,1[illegible]6 51	.....
1831	490,000 00	28,526,820 82	.....	.....	.....	28,526,820 82	.....
1832	490,000 00	31,867,4[illegible]0 66	.....	.....	.....	31,867,450 66	$1,889 50
1833	474,985 00	33,948,426 25	.....	.....	.....	33,948,426 25	.....
1834	234,349 50	21,791,935 55	.....	.....	.....	21,971,935 55	.....
1835	506,4[illegible]0 82	35,430,087 10	.....	.....	.....	35,430,087 10	.....
1836	292,674 67	50,826,796 08	.....	.....	.....	50,826,796 08	.....
1837	.....	24,954,153 04	.....	.....	2,992,989 15	27,947,142 19	63,288 35
1838	.....	26,302,561 74	.....	.....	12,716,820 86	39,019,382 60	.....
1839	.....	31,482,749 61	.....	.....	3,857,276 21	35,340,025 82	1,458,782 93
1840	.....	19,480,115 33	.....	.....	5,589,547 51	25,069,662 84	37,469 25
1841	.....	16,860,160 27	.....	.....	13,659,317 38	30,519,477 65	.....
1842	.....	19,976,197 25	.....	.....	14,808,735 61	34,784,932 89	11,188 00
1843	.....	8,231,001 26	.....	71,700 83	12,479,708 36	20,782,410 45	.....
1844	.....	29,3[illegible]0,707 78	.....	666 60	1,877,181 35	31,198,555 73	.....
1845	.....	29,970,105 80	.....	.....	.....	29,970,105 80	28,251 90
1846	.....	29,699,967 74	.....	.....	.....	29,699,967 74	.....
1847	.....	26,467,403 16	.....	28,365 91	28,872,[illegible]99 45	55,368,168 52	30,000 00
1848	.....	35,698,699 21	.....	37,080 0[illegible]	21,256,700 00	56,992,479 21	.....
1849	.....	30,721,077 50	.....	487,065 48	28,588,750 00	59,796,892 98	.....
1850	.....	43,592,888 88	.....	10,550 00	4,045,950 00	47,649,388 88	.....
1851	.....	52,555,039 33	.....	4,264 92	203,400 00	52,762,704 25	.....
1852	.....	49,846,815 60	.....	.....	46,300 00	49,893,115 60	.....
1853	.....	61,587,031 68	.....	22 50	16,350 00	61,603,404 18	103,301 37
1854	.....	73,800,341 40	.....	.....	2,001 67	73,802,343 07	.....
1855	.....	65,350,574 68	.....	.....	800 00	65,351,374 68	.....
1856	.....	74,056,699 24	.....	.....	200 00	74,056,899 24	.....
1857	.....	68,965,312 57	.....	.....	3,900 00	68,969,212 57	.....
1858	.....	46,655,365 96	.....	.....	23,717,300 00	70,372,665 96	.....
1859	.....	52,777,107 92	.....	709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860	.....	56,054,599 83	.....	10,008 00	20,776,800 00	76,841,407 83	.....
1861	.....	41,476,299 49	.....	33,630 90	41,861,709 74	83,371,640 13	.....
1862	.....	51,919,261 09	.....	68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863	.....	112,094,945 51	.....	602,345 44	776,682,361 57	889,379,652 52	6,000 01
1864	.....	243,412,971 20	.....	21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865	.....	322,031,158 19	.....	11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1 to June 30, 1843.

TABLE O.—*STATEMENT of the RECEIPTS of the UNITED*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	$33, 933, 657 80	$179, 046, 651 58	$309, 226, 813 42	$1, 974, 754 12	$665, 031 03	$29, 036, 314 23
1867	160, 817, 099 73	176, 417, 810 88	266, 027, 537 43	4, 200, 233 70	1, 163, 575 76	15, 037, 522 15
1868	198, 076, 537 09	164, 464, 599 56	191, 087, 589 41	1, 788, 145 85	1, 348, 715 41	17, 745, 403 59
1869	158, 936, 082 87	180, 048, 426 63	1[illegible]8, 356, 460 86	765, 685 61	4, 020, 344 34	13, 997, 338 65
1870	183, 781, 985 76	194, 538, 374 44	184, 899, 756 49	229. 102 88	3, 350. 481 76	12, 942, 118 30
1871	177, 604, 116 51	206, 270, 408 05	143, 0[illegible]8, 153 63	580, 355 37	2, 388, 646 68	22, 093, 541 21
1872	138, 019, 122, 15	216, 370, 286 77	130, 642, 177 72	....	2, 575, 714 19	15, 106, 051 23
1873	134, 666, 001 85	188, 089, 522 70	113, 729, 314 14	315, 254 51	2, 882, 312 38	17, 161, 270 05
1874	159, 293, 673 41	163, 103, 833 69	102, 409, 784 90	.....	1, 852, 428 93	32, 575, 043 32
1875	178, 833, 339 54	157, 167, 722 35	110, 007, 493 58	.....	1, 413, 640 17	15, 431 915 31
1876	172, 804. 061 32	148, 071, 984 61	116, 700, 732 03	93, 798 80	1, 129, 463 95	24, 070, 602 31
1877	149, 900, 377 21	130, 956, 493 07	118, 630, 407 83	.....	976, 253 68	30, 437, 487 42
1878	214, 887, 645 88	136, 170, 680 20	110, 581, 624 74	.....	1, 079, 743 37	15, 614, 728 09
1879	286, 591, 453 88	137, 250, 047 70	113, 561, 610 58	.....	9 4 781 06	20, 585. 697 49
1880	386, 832, 588 65	186, 522, 064 60	124, 009, 373 92	30 85	1, 016, 506 60	21, 978, 525 01
1881	231, 940, 064 44	198, 159, 676 02	135, 261, 385 51	1, 516 89	2, 201, 863 17	25, 154, 850 98
1882	280, 607, 668 37	220, 410, 730 25	146, 497, 595 45	160, 141 69	4, 753, 140 37	31, 703, 642 52
1883	275, 450, 903 53	214, 706. 496 93	144, 720, 368 98	108, 156 60	7, 955, 864 42	30, 796, 695 02
1884	374, 189, 081 98	195, 067, 489 76	121, 586, 072 51	70, 720 75	9, 810. 705 01	21, 984, 881 89
1885	424, 941, 403 07	181, 471, 939 34	112, 498, 725 54	.....	5, 705. 986 44	24, 014, 055 06
	.....	5, 448, 779, 758 70	3, 332, 660, 128 76	27, 989, 292 51	235, 991, 878 82	547, 082, 485 49

* Amounts heretofore credited to the Treasurer as

STATES from March 4, 1789, *to June* 30, 1885, *&c.*—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866	.....	$519, 949, 564 38	.....	$38, 083, 055 68	$712, 851, 553 05	$1, 278, 884, 173 11	$172, 094 29
1867	.....	462, 846, 679 92	.....	27, 787, 330 35	640, 426, 910 29	1, 131, 060, 920 56	721, 827 93
							2, 675, 918 19
1868	.....	376, 434, 453 82	.....	29, 203, 629 50	625, 111, 433 20	1, 030, 749, 516 52	.....
1869	.....	357, 188, 256 09	.....	13, 755, 491 12	238, 678, 081 06	609, 621, 828 27	*2, 070 73
1870	.....	395, 959, 833 87	.....	15, 295, 043 76	285, 474, 496 00	696, 729, 973 63	.....
1871	.....	374, 431, 104 94	.....	8, 892, 839 95	268, 768, 523 47	652, 092, 468 36	*3, 396 18
1872	.....	364, 694, 229 91	.....	9, 412, 637 65	305, 047, 054 00	679, 153, 921 56	*18, 228 35
1873	.....	322, 177, 673 78	.....	11, 560, 530 89	214, 931, 017 00	548, 669, 221 67	*3, 047 80
1874	.....	299, 941, 090 84	.....	5, 037, 665 22	439, 272, 535 46	744, 251, 291 52	12, 691 40
1875	.....	284, 020, 771 41	.....	3, 979, 279 69	387, 971, 556 00	675, 971, 607 10	.....
1876	.....	290, 066, 584 70	.....	4, 029, 280 58	397, 455, 808 00	691, 551, 673 28	.....
1877	.....	281, 000, 642 00	.....	405, 776 58	348, 871, 749 00	630, 278, 167 58	.....
1878	.....	257, 446, 776 40	.....	317, 102 30	404, 581, 201 00	662, 345, 079 70	.....
1879	.....	272, 322, 136 83	.....	1, 505, 047 63	792, 807, 643 00	1, 066, 634, 827 46	.....
1880	.....	333, 526, 500 98	.....	110 00	211, 814, 103 00	545, 340, 713 98	.....
1881	.....	360, 782, 292 57	.....	.....	113, 750, 534 00	474, 532, 826 57	.....
1882	.....	403, 5 5, 250 28	.....	.....	120, 945, 724 00	524, 470, 974 28	.....
1883	.....	398, 287, 581 95	.....	.....	555, 942, 564 00	954, 230, 145 95	.....
884	.....	348, 519, 869 92	.....	.....	206, 877, 886 00	555, 397, 755 92	.....
1885	.....	323, 690, 706 58	.....	.....	245, 196, 303 00	568, 887, 009 38	47, 097 65
	$9,720,136 29	9,602,223,680 57	485, 224 45	204, 259, 220 83	11,840,006,718 84	21, 442, 230, 399 41	2, 614, 768 88

unavailable, and since recovered and charged to his account.

TABLE P.—*STATEMENT of EXPENDITURES of UNITED STATES from Mar. 4,*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	$632,804 03		$27,000 00	$175,813 88	$1,083,971 61
1792	1,100,702 09		13,648 85	109,243 15	4,672,664 38
1793	1,130,249 08		27,282 83	80,087 81	511,451 01
1794	2,639,097 59	$61,408 97	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 58
1797	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 22
1801	1,672,944 08	2,111,424 00	9,000 00	73,533 37	1,114,768 45
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,929 40
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,597,560 00	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807	1,288,085 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,884,067 80	213,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	3,959,365 15	277,845 00	97,402 10	1,683,088 21
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815	14,794,294 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47
1816	16,012,066 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	2,953,095 00	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,021 94
1821	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,121 54
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825	3,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,237,416 04
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,065 14	3,064,646 10
1832	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,361,285 30	4,404,718 95
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838	12,897,224 16	6,131,580 53	5,564,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,801,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842	6,610,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	6,498,199 11	1,256,532 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,455,013 92	1,027,093 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35
1848	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,786,705 92	1,374,161 55	1,328,867 64	12,885,334 24
1850	9,687,024 58	7,904,724 66	1,663,591 47	1,866,886 02	16,043,763 36
1851	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 18
1852	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45
1853	9,910,498 49	11,067,789 53	3,880,494 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	10,790,096 32	1,550,339 55	1,232,665 00	26,672,144 68
1855	14,648,074 07	13,327,095 11	2,772,990 78	1,477,612 33	24,090,425 43
1856	16,963,160 51	14,074,834 64	2,644,263 97	1,296,229 65	31,794,038 87
1857	19,159,150 87	12,651,694 61	4,354,418 87	1,310,380 58	28,565,498 77
1858	25,679,121 63	14,053,264 64	4,978,266 18	1,219,768 30	26,400,016 42
1859	23,154,720 53	14,690,927 90	3,490,534 53	1,222,222 71	23,797,544 40
1860	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59
1863	602,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37
1864	690,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

*** For the half year from Jan**

1789, *to June* 30, 1885, *by cal. years to* 1843 *and by fiscal years (ended June* 30) *from that time.*

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	$1,919,589 52	.....	$1,177,863 03	$699,984 23	$3,797,436 78	$973,905 75
1792	5,896,258 47	.....	2,373,611 28	693,050 25	8,962,920 00	783,414 51
1793	1,749,070 73	.....	2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00	.....	2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72	.....	2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,703 15	.....	3,239,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	2,836,110 52	.....	3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42	.....	2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72	.....	2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97	.....	3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90	.....	4,411,830 66	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91	.....	4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,824 24	.....	3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91	.....	4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,357,234 62	.....	2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36	.....	3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,964,572 89	.....	3,369,578 48	2,938,141 62	11,292,292 99	9,644,850 07
1808	6,504,338 85	.....	2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14	.....	2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28	.....	3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86	.....	2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,859,498 70	.....	2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92	.....	3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38	.....	4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00	.....	5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58	.....	7,822,923 34	17,048,139 59	48,214,495 51	22,033,519 19
1817	15,454,609 92	.....	4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78	.....	6,209,954 03	15,086,247 50	35,104,875 40	1,478,526 74
1819	16,300,273 44	.....	5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57	.....	5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	10,723,479 07	.....	5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51	.....	5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59	.....	4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71	.....	4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94	.....	4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27	.....	3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65	.....	3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45	.....	3,098,800 60	9,064,637 47	35,459,479 52	5,972,435 81
1829	12,641,210 40	.....	2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33	.....	1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90	.....	1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,388 77	.....	772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11	.....	303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25	.....	202,152 98	5,974,413 21	24,601,982 44	8,892,858 42
1835	17,514,950 28	.....	57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04	.....	.....	.....	30,868,164 04	46,708,436 00
1837	37,243,214 24	.....	.....	21,822 91	37,265,037 15	37,327,252 69
1838	33,849,718 08	.....	14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	26,496,948 73	.....	399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11	.....	174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29	.....	284,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,336 59	.....	773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843*	11,256,508 60	.....	523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01	.....	1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59	.....	842,723 27	371,100 04	27,632,282 90	38,201,959 65
1847	53,801,569 37	.....	1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,227,454 77	.....	2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09	.....	3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96	47,777,672 18
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,802,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07	.....	2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71	.....	3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78	.....	4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81	.....	13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56	.....	24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,676 14	.....	53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

*nary 1 to June 30, 1843.

TABLE P.—*STATEMENT of the EXPENDITURES of the UNITED*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	$1,030,690,400 06	$122,617,434 07	$5,059,360 71	$16,347,621 34	$42,989,383 10
1866	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873	46,323,138 31	23,526,256 79	7,951,701 88	29,359,426 86	73,328,110 06
1874	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1875	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876	38,070,888 64	18,963,309 82	5,966,558 17	28,257,395 69	73,599,631 04
1877	37,082,735 90	14,959,935 36	5,277,007 22	27,963,752 27	58,926,532 53
1878	32,154,147 85	17,365,301 37	4,629,280 28	27,137,019 08	53,177,703 57
1879	40,425,660 73	15,125,126 81	5,206,109 08	35,121,482 39	65,741,555 49
1880	38,116,916 22	13,536,984 74	5,945,457 09	56,777,174 44	54,713,529 76
1881	40,466,469 55	13,686,671 66	6,514,161 09	50,059,279 62	64,416,324 71
1882	43,570,494 19	15,032,046 26	9,736,747 40	61,345,193 95	57,219,750 98
1883	48,911,382 93	15,283,437 17	7,362,590 34	66,012,573 64	68,678,022 21
1884	39,429,603 36	17,292,601 44	6,475,999 29	55,429,228 06	70,920,433 70
1885	42,670,578 47	16,021,079 67	6,552,491 63	56,102,267 49	87,494,258 38
Total	4,528,717,551 98	1,092,124,112 17	223,800,527 97	836,189,878 33	1,864,049,791 00

* Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The out ance in the Treasury June 30, 1885, as shown by this statement, includes the amount deposited with and 1884, as shown by the reports for those years.

STATES from March 4, 1789, *to June* 30, 1885, *&c.*—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	$1,217,704,199 28	$1,717,900 11	$77,395,090 30	$609,616,141 68	$1,906,433,331 37	$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	.....
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,738 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,857 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,041,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 51
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1276	164,857,813 36	.....	100,243,271 23	449,345,272 80	714,446,357 39	149,909,377 21
1877	144,209,963 28	.....	97,124,511 58	323,965,424 05	565,299,898 91	214,887,645 88
1878	134,463,452 15	.....	102,500,874 65	353,676,944 90	590,641,271 70	286,591,453 88
1879	161,619,934 53	.....	105,327,949 00	699,445,809 16	966,393,692 69	386,832,588 65
1880	169,090,062 25	2,795,320 42	95,757,575 11	432,590,280 41	700,233,238 19	231,940,064 44
1881	177,142,897 63	1,061,248 78	82,508,741 18	165,152,335 05	425,865,222 64	280,607,668 37
1882	186,904,232 78	.....	71,077,206 79	271,646,299 55	529,627,739 12	275,450,903 53
1883	206,248,006 29	.....	59,160,131 25	590,083,829 96	855,491,967 50	374,189,081 98
1884	189,547,865 85	.....	54,578,378 48	260,520,690 50	504,646,934 83	424,941,403 07
1885	208,840,678 64	.....	51,386,256 47	211,760,353 43	471,987,288 54	521,794,026 26
	8,544,881,861 45	69,429,363 87	2,424,391,135 78	10,083,770,993 15	21,122,473,354 25	....

warrants.

standing warrants are then added, and the statement is by warrants *issued* from that date. The bal-
the States, $28,101,644.91. This amount was inadvertently omitted from the balances for 1882, 1883,

TABLE Q.—*RECEIPTS and DISBURSEMENTS by UNITED STATES ASSISTANT TREASURERS during the fiscal year ended June 30, 1885.*

BALTIMORE.

Balance June 30, 1884		$10,688,301 68
RECEIPTS.		
On account of customs	$2,118,246 92	
On account of internal revenue	605,170 15	
On account of certificates of deposit, act June 8, 1872	9,855,000 00	
On account of Post-Office Department	302,330 80	
On account of transfers	10,228,009 28	
On account of patent fees	140 00	
On account of disbursing officers	3,570,261 74	
On account of semi-annual duty	50,201 48	
On account of the Secretary of the Treasury	128 14	
On account of redemptions	1,551,335 16	
On account of miscellaneous	98,292 11	
		28,379,115 78
		39,067,417 46
DISBURSEMENTS.		
On account of Treasury drafts	4,015,583 29	
On account of Post-Office drafts	367,344 41	
On account of disbursing accounts	3,147,894 94	
On account of interest	567,530 22	
On account of transfers	7,761,509 41	
On account of certificates of deposit, act June 8, 1872	7,885,000 00	
On account of fractional currency (silver and minor coins) redeemed	1,528,475 16	
		25,273,337 43
Balance June 30, 1885		13,794,080 03

BOSTON.

Balance June 30, 1884		$25,259,349 70
RECEIPTS.		
On account of customs	$21,260,705 14	
On account of certificates of deposit, act June 8, 1872	6,025,000 00	
On account of Post-Office Department	1,698,758 27	
On account of transfers	12,800,150 08	
On account of patent fees	7,240 80	
On account of disbursing officers	38,571,700 32	
On account of semi-annual duty	423,611 95	
On account of the Secretary of the Treasury	13,945 08	
On account of redemptions	1,710,217 26	
On account of miscellaneous	4,267,375 38	
		86,778,704 28
		112,038,053 98
DISBURSEMENTS.		
On account of Treasury drafts	17,226,512 38	
On account of Post-Office drafts	2,661,465 63	
On account of disbursing officers	40,793,763 26	
On account of interest	5,974,343 57	
On account of transfers	15,409,245 00	
On account of certificates of deposit, act June 8, 1872	5,385,000 00	
On account of fractional currency (silver and minor coins) redeemed	732,429 76	
On account of silver dollars exchanged	974,255 00	
On account of miscellaneous	6,287 97	
		89,163,302 57
Balance June 30, 1885		22,874,751 41

TABLE Q.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

CHICAGO.

Balance June 30, 1884		$19,613,501 25
RECEIPTS.		
On account of customs	$4,706,564 74	
On account of internal revenue	1,056,682 42	
On account of sales of public lands	30,593 27	
On account of gold certificates	480,000 00	
On account of certificates of deposit, act June 8, 1872	800,000 00	
On account of Post-Office Department	4,176,218 67	
On account of transfers:		
Treasurer's	25,437,781 93	
Standard dollars	648,900 00	
On account of patent fees	6,997 00	
On account of disbursing officers	11,086,362 58	
On account of semi-annual duty	50,373 48	
On account of the Secretary of the Treasury	7,788 86	
On account of repayments	749,695 90	
On account of redemptions, silver exchange	1,298,174 00	
On account of miscellaneous	47,629 37	
		50,583,762 22
		70,197,263 47
DISBURSEMENTS.		
On account of Treasury drafts	17,801,941 72	
On account of Post-Office drafts	4,659,622 70	
On account of disbursing officers	11,669,556 16	
On account of Secretary of the Treasury	9,499 76	
On account of interest	682,119 54	
On account of gold certificates	6,709,500 00	
On account of silver exchange	1,276,234 00	
On account of transfers	6,804,413 71	
On account of United States notes mutilated	3,785,000 00	
On account of certificates of deposit, act June 8, 1872	610,000 00	
On account of fractional currency redeemed	404 78	
On account of miscellaneous	2,181 57	
		54,010,473 94
Balance June 30, 1885		16,186,789 53

CINCINNATI.

Balance June 30, 1884		$5,543,224 13
RECEIPTS.		
On account of customs	$1,173,532 76	
On account of gold certificates	318,000 00	
On account of certificates of deposit, act June 8, 1872	1,665,000 00	
On account of Post-Office Department	1,556,068 01	
On account of transfers:		
Treasurer's	11,893,681 91	
Standard dollars	73,100 00	
On account of patent fees	1,000 70	
On account of disbursing officers	2,097,871 54	
On account of semi-annual duty	93,737 33	
On account of the Secretary of the Treasury	5,976 85	
On account of interest	578,114 80	
On account of repayments	26,130 42	
On account of redemptions	1,714,076 00	
On account of miscellaneous	32,084 98	
		21,228,375 30
		26,771,599 43
DISBURSEMENTS.		
On account of Treasury drafts	2,446,093 19	
On account of Post-Office drafts	1,713,289 36	
On account of disbursing officers	2,061,885 61	
On account of interest	578,114 80	
On account of gold certificates	233,000 00	
On account of silver certificates	1,246,000 00	
On account of transfers	5,390,847 07	
On account of United States notes mutilated	2,650,000 00	
On account of certificates of deposit, act June 8, 1872	1,555,000 00	
On account of fractional currency (silver and minor coins) redeemed	1,721,241 00	
		19,595,471 03
Balance June 30, 1885		7,176,128 40

TABLE Q.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

NEW ORLEANS.

Balance June 30, 1884		$15,602,713 62
RECEIPTS.		
On account of customs	$1,734,031 01	
On account of internal revenue	588,314 39	
On account of sales public lands	106,106 74	
On account of Post-Office Department	846,132 59	
On account of transfers:		
Treasurer's	21,615,557 93	
Standard dollars	3,768,500 00	
On account of patent fees	366 00	
On account of disbursing officers	3,467,458 74	
On account of assay office: Ordinary expenses	91 00	
On account of semi-annual duty	34,832 13	
On account of the Secretary of the Treasury	7,735 74	
On account of repayments	179,607 35	
On account of miscellaneous	119,700 07	
		32,468,493 69
		48,071,207 31
DISBURSEMENTS.		
On account of Treasury drafts	4,289,631 44	
On account of Post-Office drafts	862,457 24	
On account of disbursing officers	3,470,933 88	
On account of interest	255,951 31	
On account of gold certificates	2,239,720 00	
On account of transfers	18,622,981 69	
On account of United States notes mutilated	2,284,950 65	
On account of fractional currency (silver and minor coins) redeemed	430 70	
		32,027,056 91
Balance June 30, 1885		16,044,150 40

NEW YORK.

Balance June 30, 1884		$129,679,713 41
RECEIPTS.		
On account of customs	$129,591,977 05	
On account of internal revenue	90,431 74	
On account of gold certificates	48,100,000 00	
On account of certificates of deposit, act June 8, 1872	21,730,000 00	
On account of Post-Office Department	9,634,587 44	
On account of transfers:		
Treasurer's general account	135,172,829 63	
Standard dollars	3,127,915 00	
On account of patent fees	3,247 20	
On account of disbursing officers	234,366,507 61	
On account of assay office:		
Bullion	2,840,620 81	
Ordinary expenses	155,550 00	
On account of semi-annual duty	371,086 32	
On account of the Secretary of the Treasury	45,018 42	
On account of interest	38,934,857 30	
On account of United States bonds purchased for sinking fund	4,634,784 38	
On account of miscellaneous	8,152,101 90	
		636,951,514 80
		766,631,228 21
DISBURSEMENTS.		
On account of Treasury drafts	199,319,298 48	
On account of Post-Office drafts	11,027,389 73	
On account of disbursing officers	122,290,890 35	
On account of assay office:		
Bullion	24,382,848 66	
Ordinary expenses	157,077 15	
On account of interest	38,934,887 30	
On account of purchase United States bonds for sinking fund	4,634,784 38	
On account of gold certificates, act July 12, 1882	3,655,000 00	
On account of gold certificates, act July 12, 1882, Washington series	380,000 00	
On account of gold certificates, old issue	51,620 00	
On account of silver certificates	12,417,000 00	
On account of transfers	120,580,827 48	
On account of United States notes mutilated	34,983,703 00	
On account of national-bank notes	5,767,000 00	
On account of certificates of deposit, act June 8, 1872	12,065,000 00	
On account of fractional currency	3,920 00	
		590,651,246 53
Balance June 30, 1885		175,979,981 68

TABLE Q.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

PHILADELPHIA.

Balance June 30, 1884		$28,874,938 46
RECEIPTS.		
On account of customs	$12,532,527 31	
On account of internal revenue	1,375 90	
On account of certificates, act June 8, 1872	14,780,000 00	
On account of Post-Office Department	1,991,473 77	
On account of transfers	10,250,180 43	
On account of patent fees	3,078 20	
On account of disbursing officers	17,267,507 91	
On account of semi-annual duty	140,372 80	
On account of miscellaneous	2,483,182 16	
		59,449,698 48
		88,324,636 94
DISBURSEMENTS.		
On account of Treasury drafts	9,295,615 24	
On account of Post-Office drafts	2,251,557 80	
On account of disbursing officers	17,181,044 93	
On account of interest	2,891,362 37	
On account of transfers	18,052,058 66	
On account of certificates of deposit, act June 8, 1872	10,380,000 00	
		60,051,639 00
Balance June 30, 1885		28,272,997 94

SAINT LOUIS.

Balance June 30, 1884		$19,253,007 83
RECEIPTS.		
On account of customs	$1,299,452 09	
On account of internal revenue	1,294 00	
On account of sales of public lands	67,230 94	
On account of gold certificates	800,000 00	
On account of certificates of deposit, act June 8, 1872	205,000 00	
On account of Post-Office Department	1,668,453 06	
On account of transfers:		
Treasurer's	14,922,684 38	
Standard dollars	166,300 00	
On account of patent fees	3,456 50	
On account of disbursing officers	10,730,322 54	
On account of assay-office:		
Bullion	75,000 00	
Ordinary expenses	5,682 90	
On account of semi-annual duty	23,391 35	
On account of the Secretary of the Treasury	710 40	
On account of repayments	382,614 59	
On account of miscellaneous	52,479 73	
		30,404,072 48
		49,657,080 31
DISBURSEMENTS.		
On account of Treasury drafts	12,289,043 06	
On account of Post-Office drafts	1,659,385 03	
On account of disbursing officers	10,808,407 54	
On account of assay-office:		
Bullion	86,540 18	
Ordinary expenses	6,201 46	
On account of interest	421,453 85	
On account of gold certificates	4,600 00	
On account of silver certificates	262,000 60	
On account of transfers	1,720,020 00	
On account of United States mutilated	154,000 00	
On account of certificates of deposit, act June 8, 1872	120,000 00	
On account of fractional currency (silver and minor coins) redeemed	8,496 20	
		27,540,147 32
Balance June 30, 1885		22,116,932 99

TABLE Q.—*RECEIPTS and DISBURSEMENTS, &c.*—Continued.

SAN FRANCISCO.

Balance June 30, 1884		*$82,872,311 45
RECEIPTS.		
On account of customs	$7,106,471 90	
On account of internal revenue	2,630,676 83	
On account of sales of public lands	779,345 92	
On account of Post-Office Department	1,153,545 81	
On account of transfers:		
Treasurer's	5,910,000 00	
Standard dollars	3,274,500 00	
On account of patent fees	16,577 70	
On account of disbursing officers	13,563,306 27	
On account of semi-annual duty	10,399 08	
On account of repayments	538,527 73	
On account of miscellaneous	730,752 54	
		35,744,103 78
		118,616,415 23
DISBURSEMENTS.		
On account of Treasury drafts	10,965,180 38	
On account of Post-Office drafts	1,147,018 31	
On account of disbursing officers	12,668,126 57	
On account of interest	507,196 67	
On account of transfers	8,025,196 29	
		33,312,718 22
Balance June 30, 1885		85,303,697 01
RECAPITULATION.		
Total receipts		981,987,840 81
Total disbursements		931,625,392 95
Receipts over disbursements		50,362,447 86

*$2,240,000, heretofore erroneously included in this balance as a reserve fund, dropped.

TABLE R.—*STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from November 1, 1884, to October 31, 1885.*

Description.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of February, 1861, act of February 8, 1861		$1,000 00		$1,000 00
Oregon war debt, act of March 2, 1861		1,650 00		1,650 00
Seven-thirty notes of 1861, act of July 17, 1861		50 00		50 00
Loan of July and August, 1861, acts of July 17, and August 5, 1861		44,550 00		44,550 00
Five-twenty bonds of 1862, act of February 25, 1862		23,950 00		23,950 00
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864	$3,258,000 00		$3,258,000 00	6,516,000 00
Loan of 1863 (1881), act of March 3, 1863		33,500 00		33,500 00
Gold certificates, act of March 3, 1863		29,040 00		29,040 00
Ten-forty bonds of 1864, act of March 3, 1864		52,300 00		52,300 00
Seven-thirty notes of 1864-'65, acts of June 30, 1864, and March 3, 1865		2,150 00		2,150 00
Five-twenty bonds of June, 1864, act of June 30, 1864		800 00		800 00
Five-twenty bonds of 1865, act of March 3, 1865		800 00		800 00
Consols of 1865, act of March 3, 1865		51,850 00		51,850 00
Consols of 1867, act of March 3, 1865		55,700 00		55,700 00
Consols of 1868, act of March 3, 1865		7,100 00		7,100 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871		27,450 00		27,450 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871	32,595,400 00		32,595,400 00	65,190,800 00
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871	82,240,200 00		82,290,600 00	164,530,800 00
Certificates of deposit, act of June 8, 1872		56,980,000 00	57,680,000 00	114,660,000 00
3½ per cent. bonds, acts of July 17, and August 5, 1861		85,450 00		85,450 00
3½ per cent. bonds, act of March 3, 1863		17,100 00		17,100 00
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871		264,150 00		264,150 00
3 per cent. bonds, act of July 12, 1882	27,225,450 00	18,465,900 00	27,225,450 00	72,916,800 00
Total	145,319,050 00	76,144,490 00	203,049,450 00	424,512,990 00

TABLE S.—*DESCRIPTION of DISTINCTIVE PAPER—SILK-THREADED FIBER—MANUFACTURED, SHIPPED, and DELIVERED, for the fiscal year ended June 30, 1885.*

Transactions.	DESCRIPTION OF PAPER.												Total sheets.
	United States note, series 1880.	National currency.		Registered bonds.	Certificates.		United States check.						
		Series 1875.	Series 1882.		Silver.	Gold.	14 by 17.	8¾ by 13¾.	13 by 15.	10 by 17.	14 by 10¾.	14 by 14¾.	
Registered by automatic register to end of fiscal year 1885 (*a*)	37,348,606	12,295,754	8,113,626	584,628	4,435,012	1,152,775	1,434,941	456,918	444,666	397,167	28,930	18,196	66,711,219
Destroyed at mill imperfect to end of fiscal year 1885 (*b*)	4,598,606	1,795,754	813,626	84,628	465,012	119,775	111,941	114,918	50,136	33,217	2,930	1,196	8,191,739
Shipped from mill perfect to end of fiscal year 1885 (*c*)	32,750,000	10,500,000	7,300,000	500,000	3,970,000	1,033,000	1,323,000	342,000	394,530	363,950	26,000	17,000	58,519,480
Balance on hand at the mill June 30, 1885	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Registered by automatic register during fiscal year 1885	5,219,163	1,204,077	2,214,903	.....	531,738	.....	320,688	54,748	.....	55,101	.....	.....	9,600,418
Total to be accounted for by the U. S. superintendent	5,219,163	1,204,077	2,214,903	.....	531,738	.....	320,688	54,748	.....	55,101	.....	.....	9,600,418
Destroyed at the mill (rejected) during the year	619,163	204,077	214,903	.....	31,738	.....	20,688	4,748	....	5,101	.....	.....	1,100,418
Shipped from mill during the year	4,600,000	1,000,000	2,000,000	.....	500,000	.....	300,000	50,000	.....	50,000	.....	.....	8,500,000
Balances in Secretary's office June 30, 1884	4,860,891	1,219,473	3,208,588	83,092	506,645	467,940	147,843	58,146	92,495	93,852	8,440	....	10,747,445
Total to be accounted for by the Secretary's office	9,460,891	2,219,473	5,208,588	83,092	1,006,645	467,940	447,843	108,146	92,495	143,892	8,440	.....	19,247,445
Less sheets destroyed blank or used for sundries (*d*)	2,800	.....	636	437	.....	.....	2,324	.....	317	1,106	....	.....	7,620
Remainder	9,458,091	2,219,473	5,207,952	82,655	1,006,645	467,940	445,519	108,146	92,178	142,786	8,440	.....	19,239,825
Balances in Secretary's office June 30, 1885	4,150,191	1,590,423	3,109,177	75,535	587,695	465,840	90,852	11,895	17	79,004	880	.....	10,161,509
Delivered to Bureau Engraving and Printing during the year	5,307,900	629,050	2,098,775	7,120	418,950	2,100	354,667	96,251	92,161	63,782	7,560	.....	9,078,316
Balances in Bureau Engraving and Printing June 30, 1884	539,205	563,781⅛	405,016½	26,804	47,740	56,470	5,245	851	4,779	443	.....	.....	1,650,335⅛
Total to be accounted for by Bureau Engraving and Printing	5,847,105	1,192,831⅛	2,503,791½	33,924	466,690	58,570	359,912	97,102	96,940	64,225	7,560	.....	10,728,051⅛
Delivered by Printing Bureau as perfect impressions during the year	4,860,000	703,546⅛	1,719,029	32,000	314,000	6,000	268,100	64,825	77,150	50,218	7,200	.....	8,102,068⅛
Remainder	987,105	489,285⅛	784,762½	1,924	152,690	52,570	91,812	32,277	19,790	14,007	360	.....	2,626,582⅝
Delivered by Printing Bureau as imperfect impressions during the year	232,766	78,552	133,508⅛	1,924	12,567	573	10,889	3,937	3,635	7,094	360	.....	485,805½
Balances in Bureau Engraving and Printing by Secretary's books June 30, 1884	754,339	410,733⅓	651,254	.....	140,123	51,997	80,923	28,340	16,155	6,913	....	.....	2,140,777⅓

NOTES.—The references (*a*), (*b*), and (*c*) represent the aggregate amounts of silk-threaded paper, with distributed silk fiber made for the Government, under a contract that expired in June, 1885. The new contract omits the distributed silk-fiber feature. In reference (*d*) the 2,800 sheets of United States note paper were used for currency certificates.

TABLE T.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES and BALANCES of the same, for NATIONAL-BANK CURRENCY, SERIES* 1882, *for fiscal year* 1885.

Transactions.	Combinations.	Number of sheets.	Denominations. 5's.	10's.	20's.	50's.	100's.	Amount.
BALANCES.—Balances in Bureau Engraving and Printing, June 30, 1884.	5, 5, 5, 5	204, 187	$4, 083, 740					$4, 083, 740
	10, 10, 10, 20	188, 375		$5, 651, 250	$3, 767, 500			9, 418, 750
	50, 100	12, 454½				$1, 245, 450	$2, 490, 900	3, 736, 350
Total balances		405, 016½	4, 083, 740	5, 651, 250	3, 767, 500	1, 245, 450	2, 490, 900	17, 238, 840
BLANK PAPER.—Delivered to Bureau of Engraving and Printing from the Office of the Secretary of the Treasury for printing circulating notes, during the fiscal year 1885.	5, 5, 5, 5	1, 175, 285	23, 505, 700					23, 505, 700
	10, 10, 10, 20	851, 785		25, 553, 550	17, 035, 700			42, 589, 250
	50, 100	71, 705				7, 170, 500	14, 341, 000	21, 511, 500
Total blank paper		2, 098, 775	23, 505, 700	25, 553, 550	17, 035, 700	7, 170, 500	14, 341, 000	87, 606, 450
Balances 1884 brought down		405, 016½	4, 083, 740	5, 651, 250	3, 767, 500	1, 245, 450	2, 490, 900	17, 238, 840
Total to be accounted for		2, 503, 791½	27, 589, 440	31, 204, 800	20, 803, 200	8, 415, 950	16, 831, 900	104, 845, 290
PERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Comptroller of the Currency for issue, during fiscal year 1885.	5, 5, 5, 5	966, 027	19, 320, 540					19, 320, 540
	10, 10, 10, 20	707, 741		21, 232, 230	14, 154, 820			35, 387, 050
	50, 100	45, 261				4, 526, 100	9, 052, 200	13, 578, 300
Total delivered (perfect)		1, 719 029	19, 320, 540	21, 232, 230	14, 154, 820	4, 526, 100	9, 052, 200	68, 285, 890
IMPERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1885.	5, 5, 5, 5	70, 572	1, 411, 440					1, 411, 440
	10, 10, 10, 20	57, 652		1, 729, 560	1, 153, 040			2, 882, 600
	50, 100	5, 284½				528, 450	1, 056, 900	1, 585, 350
Total delivered (imperfect)		133, 508½	1, 411, 440	1, 729, 560	1, 153, 040	528, 450	1, 056, 900	5, 879, 390
BALANCES.—Balances in Bureau Engraving and Printing June 30, 1885.	5, 5, 5, 5	342, 873	6, 857, 460					6, 857, 460
	10, 10, 10, 20	274, 767		8, 243, 010	5, 495, 340			13, 738, 350
	50, 100	33, 614				3, 361, 400	6, 722, 800	10, 084, 200
Total balances		651, 254	6, 857, 460	8, 243, 010	5, 495, 340	3, 361, 400	6, 722, 800	30, 680, 010
RECAPITULATION.								
Deliveries to Comptroller's Office brought down		1, 719, 029	19, 320, 540	21, 232, 230	14, 154, 820	4, 526, 100	9, 052, 200	68, 285, 890
Deliveries to Secretary's Office brought down		133, 508½	1, 411, 440	1, 729, 560	1, 153, 040	528, 450	1, 056, 900	5, 879, 390
Balances on hand, June 30, 1885, brought down		651, 254	6, 857, 460	8, 243, 010	5, 495, 340	3, 361, 400	6, 722, 800	30, 680, 010
Total accounted for		2, 503, 791½	27, 589, 440	31, 204, 800	20, 803, 200	8, 415, 950	16, 831, 900	104, 845, 290

TABLE U.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES and BALANCES of the same, for NATIONAL-BANK CURRENCY, SERIES 1875, for fiscal year 1885.*

Transactions.	Combinations.	Number of sheets.	Denomination.							Amount.
			5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	
Balances in Bureau Engraving and Printing June 30, 1884.	See Finance Report 1884.	563,781⅔	$5,786,920	$7,592,970	$4,959,700	$2,507,850	$3,816,100	$762,000	$166,000	$25,591,540
BLANK PAPER.—Delivered to Bureau Engraving and Printing from the Office of the Secretary of the Treasury for printing circulating notes during the fiscal year 1885	5, 5, 5, 5	324,000	6,480,000							6,480,000
	10, 10, 10, 10	25,000		1,000,000						1,000,000
	10, 10, 10, 20	259,000		7,770,000	5,180,000					12,950,000
	10, 10, 20, 20									
	10, 10, 20, 50	2,000		40,000	40,000	100,000				180,000
	10, 20, 50, 100									
	10, 50, 50, 100									
	20, 20, 20, 20	2,000			160,000					160,000
	20, 20, 20, 50	5,000			300,000	250,000				550,000
	20, 20, 50, 100									
	50, 50, 50, 100									
	50, 100	11,050				1,105,000	2,210,000			3,315,000
	100, 100									
	50, 50	1,000				200,000				200,000
	500									
	500, 1000									
Total to be accounted for		1,192,831⅔	12,266,920	16,402,970	10,639,700	4,162,850	6,026,100	762,000	166,000	50,426,540
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency, for issue during the fiscal year 1885.	5, 5, 5, 5	405,680	8,113,600							8,113,600
	10, 10, 10, 10	23,363		934,520						934,520
	10, 10, 10, 20	255,593		7,667,790	5,111,860					12,779,650
	10, 10, 20, 20									
	10, 10, 20, 50	555		11,100	11,100	27,750				49,950
	10, 20, 50, 100									
	10, 50, 50, 100									
	20, 20, 20, 20	2,265			181,200					181,200
	20, 20, 20, 50	4,702			282,120	235,100				517,220
	20, 20, 50, 100	260			10,400	13,000	26,000			49,400
	50, 50, 50, 100	100				15,000	10,000			25,000
	50, 100	10,287½				1,028,750	2,057,500			3,086,250
	100, 100	87½					35,000			35,000
	50, 50	650				130,000				130,000
	500	3⅓						5,000		5,000
	500, 1000									
Total delivered (perfect)		703,546½	8,113,600	8,613,410	5,596,680	1,449,600	2,128,500	5,000		25,906,790

IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1885.	5,	5,	5,	5	45,121	902,420	.....	.....	.....	.....	.....	.....	902,420
	10,	10,	10,	10	3,414	.....	136,560	.....	.....	.....	.....	.....	136,560
	10,	10,	10,	20	26,287	.....	788,610	525,740	.....	.....	.....	.....	1,314,350
	10,	10,	20,	20	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10,	10,	20,	50	426	.....	8,520	8,520	21,300	.....	.....	.....	38,340
	10,	20,	50,	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10,	50,	50,	100	57	.....	570	.....	5,700	5,700	.....	.....	11,970
	20,	20,	20,	20	616	.....	.....	49,280	.....	.....	.....	.....	49,280
	20,	20,	20,	50	986	.....	.....	59,160	49,300	.....	.....	.....	108,460
	20,	20,	50,	100	45	.....	.....	1,800	2,250	4,500	.....	.....	8,550
	50,	50,	50,	100	254	.....	.....	.....	38,100	25,400	.....	.....	63,500
		50,	100		1,192½	.....	.....	.....	119,250	238,500	.....	.....	357,750
		100,	100		22½	.....	.....	.....	.....	9,000	.....	.....	9,000
		50,	50		111	.....	.....	.....	22,200	.....	.....	.....	22,200
			500		15	.....	.....	.....	.....	.....	22,500	.....	22,500
		500,	1000		5	.....	.....	.....	.....	.....	5,000	10,000	15,000
Total delivered (imperfect)	.....				78,552	902,420	934,260	644,500	258,100	283,100	27,500	10,000	3,059,880
BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1885.	5,	5,	5,	5	162,545	3,250,900	.....	.....	.....	.....	.....	.....	3,250,900
	10,	10,	10,	10	26,455	.....	1,058,200	.....	.....	.....	.....	.....	1,058,200
	10,	10,	10,	20	191,522	.....	5,745,660	3,830,440	.....	.....	.....	.....	9,576,100
	10,	10,	20,	20	714	.....	14,280	28,560	.....	.....	.....	.....	42,840
	10,	20,	50,	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10,	50,	50,	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
	20,	20,	20,	20	3,188	.....	.....	255,040	.....	.....	.....	.....	255,040
	20,	20,	20,	50	3,420	.....	.....	205,200	171,000	.....	.....	.....	376,200
	20,	20,	50,	100	1,053	.....	.....	42,120	52,650	105,300	.....	.....	200,070
	50,	50,	50,	100	3,081	.....	.....	.....	462,150	308,100	.....	.....	770,250
	10,	10,	20,	50	1,858	.....	37,160	37,160	92,900	.....	.....	.....	167,220
		50,	100		14,367½	.....	.....	.....	1,436,750	2,873,500	.....	.....	4,310,250
		100,	100		819	.....	.....	.....	.....	327,600	.....	.....	327,600
		50,	50		1,198½	.....	.....	.....	239,700	.....	.....	.....	239,700
			500		434½	.....	.....	.....	.....	.....	651,500	.....	651,500
		500,	1000		78	.....	.....	.....	.....	.....	78,000	156,000	234,000
Total balance	.....				410,733⅓	3,250,900	6,855,300	4,398,520	2,455,150	3,614,500	729,500	156,000	21,459,870
Delivered Comptroller's Office (perfect)	.....				703,546⅔	8,113,600	8,613,410	5,596,680	1,449,600	2,128,500	5,000	.....	25,906,790
Delivered Secretary's Office (imperfect)	.....				78,552	902,420	934,260	644,500	258,100	283,100	27,500	10,000	3,059,880
Total delivered during fiscal year 1885	.....				782,098⅓	9,016,020	9,547,670	6,241,180	1,707,700	2,411,600	32,500	10,000	28,966,670
Balance on hand June 30, 1885	.....				410,733⅓	3,250,900	6,855,300	4,398,520	2,455,150	3,614,500	729,500	156,000	21,459,870
Total accounted for	.....				1,192,831⅔	12,266,920	16,402,970	10,639,700	4,162,850	6,026,100	762,000	166,000	50,426,540

TABLE V.—*STATEMENT of INTERNAL-REVENUE STAMP PAPER—WATER MARKED—MANUFACTURED, SHIPPED, DELIVERED, and BALANCES, for the fiscal year ended June 30, 1885.*

Description of paper.	Transactions in the office of the Secretary of the Treasury.								Transactions in the Bureau of Engraving and Printing.					
	Balances on hand June 30, 1884.	Received from the manufacturer during fiscal year.	Cutting and transfer, credit account.		Totals to be accounted for.	Accounted for as follows.			Balances on hand June 30, 1884.	Received from the Secretary's office.	Totals to be accounted for.	Accounted for as follows.		
			Carried to—	Carried from—		Delivered to the Bureau of Engraving and Printing.	Blank paper destroyed as mutilated.	Balances on hand June 30, 1885.				Perfect sheets delivered to office of Commissioner of Internal Revenue.	Imperfect sheets delivered to the office of the Secretary for destruction.	Balances as shown by the Secretary's books and acknowledged by the Bureau of Engraving and Printing.
Sheets for—														
Beer stamps	915,672	4,040,000	225,255	.....	5,180,927	3,381,700	2,488	1,796,739	268,503	3,381,700	3,650,203	3,069,000	70,900	510,303
Sheet tobacco stamps	57,481	140,000	.....	54,650	142,831	74,450	2	68,379	21,229	74,450	95,679	80,000	1,976	13,703
Sheet snuff stamps	.....	.....	34,650	.....	34,650	34,650	.....	.....	12,281	34,650	46,931	41,000	1,358	4,573
Stub snuff stamps	8,400	5,000	.....	.....	13,400	7,390	5	6,005	1,635	7,390	9,025	6,400	866	1,759
Stub tobacco stamps	492,415	1,000,000	.....	.....	1,492,415	1,084,290	1,331	406,794	117,814	1,084,290	1,202,104	991,200	29,859	181,045
Export tobacco and cigar stamps	13,082	10,000	.....	.....	23,082	17,700	.....	5,382	2,403	17,700	20,103	17,000	393	2,710
Export distilled spirits stamps	13,758	150,000	12,000	.....	175,758	131,700	.....	44,058	8,675	131,700	139,775	122,000	2,300	15,475
Tax-paid stamps	203,118	550,000	68,000	.....	821,118	546,565	237	274,316	62,867	546,565	609,432	496,500	24,878	88,054
Warehouse stamps	351,125	200,000	.....	38,000	513,125	327,950	2	185,173	40,096	327,950	368,046	288,000	13,736	66,310
Rectifiers' stamps	207,852	300,000	.....	.....	507,852	346,770	71	161,011	49,312	346,770	396,082	339,500	13,598	42,984
Imported liquor stamps	.....	.....	.....	.....	.....	.....	.....	.....	19,085	.....	19,085	.....	19,085	.....
Wholesale liquor dealers' stamps	336,167	100,000	.....	30,000	406,167	184,650	97	221,420	30,305	181,650	214,955	182,000	7,253	25,702
25's, cigar stamps	4,397	330,000	30,000	.....	364,397	277,200	1,290	85,907	12,230	277,200	289,530	251,000	12,400	26,130
50's, cigar stamps	380,598	6,000,000	325,000	.....	6,705,598	4,918,000	5,038	1,782,560	208,320	4,918,000	5,126,320	4,577,000	71,600	477,720
100's, cigar stamps	1,156,399	808,000	.....	399,000	1,565,399	868,400	1,531	695,468	59,200	868,400	927,600	820,000	17,100	90,500
250's, cigar stamps	2,414	45,000	.....	.....	47,414	25,100	54	22,260	3,106	25,100	28,206	26,000	934	1,332
200's, cigar stamps	.....	.....	1,050	.....	1,050	1,050	.....	.....	250	1,050	1,300	1,000	16	284
500's, cigar stamps	2,474	55,000	17,000	16,050	58,424	12,550	.....	45,874	1,261	12,550	13,811	12,000	258	1,553
Brewers' permit stamps	7,771	15,000	15,000	17,000	20,771	19,900	.....	871	6,411	19,900	26,311	25,000	541	770
10's, cigarette stamps	402	600,000	50,000	.....	650,402	503,400	183	146,819	33,591	503,400	536,991	465,000	16,500	55,491
20's, cigarette stamps	7,627	640,000	27,000	10,000	664,627	427,900	272	236,455	34,400	427,900	462,300	414,000	14,000	34,300
50's, cigarette stamps	4,418	5,000	.....	.....	9,418	8,350	.....	1,068	1,288	8,350	9,638	9,000	154	484
100's, cigarette stamps	442	40,000	7,000	.....	47,442	25,100	1,221	21,121	3,850	25,100	28,950	26,000	487	2,463

1-oz. tobacco stamps	313,580	200,000			513,580	324,000	79	189,501	40,900	324,000	364,900	346,500	6,000	12,400
2-oz. tobacco stamps	882,419	1,700,000			2,582,419	2,044,700	2,435	535,284	152,200	2,044,700	2,196,900	1,973,500	24,200	199,200
3-oz. tobacco stamps	172,461	200,000			372,461	133,570	267	238,624	13,900	133,570	147,470	139,000	2,300	6,170
4-oz. tobacco stamps	844,429	2,730,000		36,000	3,538,429	2,689,500	5,015	843,914	160,100	2,689,500	2,849,600	2,497,000	48,400	304,200
8-oz. tobacco stamps	408,781	1,000,000			1,408,781	1,220,000	736	188,045	67,100	1,220,000	1,287,100	1,111,000	29,300	146,800
16-oz. tobacco stamps	1,265	350,000			351,265	258,900	1,195	91,170	1,300	258,900	260,200	230,000	4,200	26,000
½-oz. snuff stamps			10,650		10,650	10,650			3,400	10,650	14,050	13,000	350	700
1-oz. snuff stamps	18,726	140,000		10,650	148,076	102,500	94	45,482	6,700	102,500	109,200	97,000	3,600	8,600
2 oz. snuff stamps	4,184	80,000	10,000		94,184	62,550	18	31,616	7,150	62,550	69,700	61,000	1,000	7,700
3-oz. snuff stamps	4,470				4,470			4,470	30		30		30	
4 oz. snuff stamps	4,788	60,000	1,000	6,300	59,488	41,800	24	17,664	5,820	41,800	47,620	41,000	485	6,135
8-oz. snuff stamps			6,300		6,300	6,300			1,186	6,300	7,486	7,000	97	389
6-oz. snuff stamps	26,415	245,000	25,000		296,415	243,600	122	52,693	18,400	243,600	262,000	226,000	4,700	31,300
16-oz. snuff stamps	9,171	50,000			59,171	39,600	79	19,492	4,792	39,600	44,392	38,000	598	5,794
Special tax 1884 stamps	39,397			17,867	21,530	21,530			3,071½	21,530	24,601½	23,125	1,476½	
Special tax 1885 stamps		481,000	17,867		498,867	461,380	73	37,414		461,380	461,380	439,650	10,419	11,311
Surplus paper, size 12½x16	247,255			247,255										
Aggregates	7,143,353	22,269,000	882,772	882,772	29,412,353	20,885,345	23,959	8,503,049	1,483,721½	20,885,345	22,369,066½	19,501,375	457,347½	2,410,344

NOTE.—The paper on which the above stamps were printed was manufactured by the Fairchild Paper Company, whose contract expired June 30, 1885.

TABLE W.—*STATEMENT of UNITED STATES SECURITIES UNISSUED, and MUTILATED in process of PRINTING, received by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT EXAMINATION, and DESTRUCTION during the fiscal year ended June* 30, 1885.

Title of security.	Total.
United States notes, series of 1880, mutilated in printing	$4,021,960 00
United States silver certificates, mutilated in printing	1,633,240 00
United States gold certificates, Department series, mutilated in printing	3,230,520 00
United States certificates of deposit for United States notes, mutilated in printing	3,960,000 00
United States 4 per cent. registered bonds, mutilated in printing	9,305,000 00
United States 4½ per cent. registered bonds, mutilated in printing	1,265,000 00
National-bank currency, unissued	2,112,690 00
National-bank currency, series 1875, mutilated in printing	3,210,270 00
National-bank currency, series 1882, mutilated in printing	5,671,910 00
Aggregate of securities destroyed	34,410,590 00

TABLE X.—*STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the office of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES of the same, for the printing of (sundry money-value) UNITED STATES SECURITIES, for the fiscal year ended June 30, 1885.*

TRANSACTIONS IN THE BUREAU OF ENGRAVING AND PRINTING.

Name of security.	Denomination.	Balances on hand June 30, 1884.	Received from the Secretary during year.	Total to be accounted for.	Accounted for as follows:		
					Delivered as perfect during year.	Delivered as imperfect during year.	Balances on hand June 30, 1885.
UNITED STATES NOTES, SERIES 1880.	*Sheets.*	539,205	5,307,900	5,847,105	4,860,000	232,766	754,339
	1's	$241,656	$11,528,000	$11,769,656	$10,196,000	$475,944	$1,097,712
	2's	784,976	13,054,000	13,838,976	11,804,000	534,648	1,440,328
	5's	5,191,400	11,480,000	16,671,400	11,740,000	650,600	4,280,800
	10's	3,427,960	6,080,000	9,507,960	6,520,000	468,440	2,519,520
	20's	2,832,000	3,680,000	6,512,000	4,560,000	124,640	1,827,360
	50's	.....	2,100,000	2,100,000	2,000,000	100,000	.....
	100's	.....	2,100,000	2,100,000	2,000,000	100,000	.....
	500's	.....	6,500,000	6,500,000	6,000,000	500,000	.....
	1,000's	.....	12,600,000	12,600,000	12,000,000	600,000	.....
Total.....	.....	12,477,992	69,122,000	81,599,992	66,880,000	3,554,272	11,165,720
SILVER CERTIFICATES, SERIES 1880.	*Sheets.*	47,740	418,950	466,690	314,000	12,567	140,123
	10's	$1,368,200	$10,500,000	$11,868,200	$7,620,000	$337,520	$3,910,680
	20's	1,082,800	10,500,000	11,582,800	7,960,000	234,320	3,388,480
	50's	.....	2,100,000	2,100,000	2,000,000	100,000	.....
	100's	.....	4,200,000	4,200,000	4,000,000	200,000	.....
	500's	.....	4,200,000	4,200,000	4,000,000	200,000	.....
	1,000's	.....	8,400,000	8,400,000	8,000,000	400,000	.....
Total.....	.....	2,451,000	39,900,000	42,351,000	33,580,000	1,471,840	7,299,160
GOLD CERTIFICATES, DEPARTMENT SERIES.	*Sheets.*	56,470	2,100	58,570	6,000	573	51,997
	20's	$3,266,160	.....	$3,266,160	$320,000	$15,520	$2,930,640
	50's	3,095,400	.....	3,095,400	.....	22,600	3,072,800
	100's	66,400	.....	66,400	.....	66,400	.....
	5,000's	.....	$21,000,000	21,000,000	20,000,000	1,000,000	.....
	10,000's	.....	42,000,000	42,000,000	40,000,000	2,000,000	.....
Total.....	.....	6,427,960	63,000,000	69,427,960	60,320,000	3,104,520	6,003,440
CURRENCY CERTIFICATES, SERIES 1875.	*Sheets.*	.....	2,800	2,800	2,668	132	.....
Total	10,000's	.....	$84,000,000	$84,000,000	$80,040,000	$3,960,000	.....
UNITED STATES REGISTERED FUNDED LOAN, 4½ PER CENTS AND 4 PER CENTS.	*Sheets.*	26,804	7,120	33,924	32,000	1,924	.....
	100's	$942,000	$25,000	$967,000	$900,000	$67,000	.....
	1,000's	14,250,000	6,750,000	21,000,000	20,000,000	1,000,000	.....
	10,000's	21,000,000	.....	21,000,000	20,000,000	1,000,000	.....
	50,000's	51,700,000	6,000,000	57,700,000	50,000,000	7,700,000	.....
Total	.....	87,892,000	12,775,000	100,667,000	90,900,000	9,767,000	.....
RECAPITULATION.							
United States notes, series 1880	Dollars.	$12,477,992	$69,122,000	$81,599,992	$66,880,000	$3,554,272	$11,165,720
Silver certificates, series 1880	..do ...	2,451,000	39,900,000	42,351,000	33,580,000	1,471,840	7,299,160
Gold certificates, department series.....	..do ...	6,427,960	63,000,000	69,427,960	60,320,000	3,104,520	6,003,440
Currency certificates, series 1875.....	..do ...	.....	84,000,000	84,000,000	80,040,000	3,960,000	.....
United States registered bonds, 4½'s and 4's	..do ...	87,892,000	12,775,000	100,667,000	90,900,000	9,767,000	.....
National currency, series 1875	..do ...	25,591,540	24,835,000	50,426,540	25,906,790	3,059,880	21,459,870
National currency, series 1882	..do ...	17,238,840	87,606,450	104,845,290	68,285,890	5,879,390	30,680,010
Grand aggregates...	Dollars.	152,079,332	381,238,450	533,317,782	425,912,680	30,796,902	76,608,200

TABLE V.—*STATEMENT of REDEEMED UNITED STATES SECURITIES RECEIVED by the OFFICE of the SECRETARY of the TREASURY, for FINAL COUNT, EXAMINATION, and DESTRUCTION, during the fiscal year ended June 30, 1885.*

Title of security.	Denominations.											Totals.
	1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.	10,000's.	
United States notes, new issue	$5,507 50	$8,542	$114,742 50	$237,395	$259,770	$32,050	$44,300	$18,000	$22,000	.....	.....	$742,307 00
United States notes, series 1869	36,852 00	50,641	888,087 50	3,448,300	3,399,690	491,175	1,297,400	16,500	1,261,000	.....	.....	10,889,645 50
United States notes, series 1874	25,702 50	32,423	.....	.....	.....	1,821,275	.....	829,500	.....	.....	.....	2,708,900 50
United States notes, series 1875	130,728 00	240,756	2,490,630 00	2,391,380	2,616,700	260,850	1,787,600	970,500	.....	.....	.....	10,895,144 00
United States notes, series 1878	245,816 50	260,875	3,016,127 50	3,662,520	5,092,010	1,541,450	2,911,600	869,000	997,000	$30,000	$20,000	18,646,399 00
United States notes, series 1880	11,450,069 50	9,859,580	12,345,522 50	4,888,035	1,319,950	402,200	303,300	3,500	38,000	.....	.....	40,610,757 00
United States demand notes	.....	.....	160 00	190	140	.....	.....	.....	.....	.....	.....	490 00
One-year notes of 1863	.....	.....	.....	310	940	300	300	.....	.....	.....	.....	1,850 00
Two-year notes of 1863	.....	.....	.....	.....	.....	200	600	.....	.....	.....	.....	800 00
Two-year coupon notes of 1863	.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	100 00
Compound-interest notes of 1863	.....	.....	.....	90	.....	100	.....	.....	.....	.....	.....	190 00
Compound-interest notes of 1864	.....	.....	.....	1,180	2,200	1,850	900	500	.....	.....	.....	6,630 00
Silver certificates, series 1878	.....	.....	.....	264,960	360,100	398,750	346,700	102,000	395,000	.....	.....	1,867,510 00
Silver certificates, series 1880	.....	.....	.....	9,518,625	7,653,460	440,850	514,100	365,500	630,000	.....	.....	19,122,535 00
Gold certificates, New York, series 1882	.....	.....	.....	.....	1,267,560	1,328,450	1,279,600	1,026,500	1,297,000	3,910,000	10,170,000	20,279,110 00
Gold certificates, Washington, series 1882	.....	.....	.....	.....	133,140	38,750	88,100	144,000	129,000	.....	10,000	542,990 00
Refunding certificates	.....	.....	.....	61,300	.....	.....	.....	.....	.....	.....	.....	61,300 00
U. S. bonds and coupons	.....	.....	.....	.....	.....	100	.....	1,500	6,000	.....	.....	7,600 00
National-currency notes of failed and liquidating banks	7,563	6,506	2,151,360 00	2,820,940	1,611,860	484,750	494,600	7,500	2,000	.....	.....	7,587,079 00
National currency redeemed and retired	48,635	41,154	27,578,623 00	30,828,873	19,922,757	5,907,700	8,718,050	342,000	66,000	.....	.....	93,453,792 00
Totals	11,951,474 00	10,506,477	48,585,253 00	58,124,098	43,640,277	13,150,800	17,787,250	4,696,500	4,843,000	3,940,000	10,200,000	.....
Redeemed internal-revenue stamps												1,924,003 60½

Redeemed United States fractional currency.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue	.....	$33 84	$61 15	.....	$77 63	$182 50	355 12
United States fractional currency, second issue	.....	46 12	72 45	.....	92 97	210 75	422 29
United States fractional currency, third issue	$13 58	15 12	187 05	.....	367 49	620 25	1,203 49
United States fractional currency, fourth issue	.....	.....	727 40	$285 41	1,324 93	244 00	2,581 74
United States fractional currency, fourth issue, second series	.....	.....	.....	.....	.....	1,242 75	1,242 75
United States fractional currency, fourth issue, third series	.....	.....	.....	.....	.....	1,366 25	1,366 25
United States fractional currency, fifth issue	.....	.....	1,745 80	.....	4,295 99	2,672 00	8,713 79
Totals	13 58	95 08	2,793 85	285 41	6,159 01	6,538 50	.....
Aggregate of redeemed United States securities received for destruction	.....	.....	.....	.....	.....	.....	229,365,018 03½

APPENDIX TO THE REPORT ON THE FINANCES.

2673 F——1

REPORT

OF

THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 17, 1885.

SIR: I have the honor to submit the following report of the results accomplished by the special agents of the Treasury Department for the fiscal year ended June 30, 1885:

Money paid into the Treasury—

On account of seizures	$10,231 62
Fines and penalties	14,476 15
Suits	33,096 10
Duties	772,202 35
Miscellaneous	312 00
Total	$830 318 22

Number of suits brought	29
Amount involved	$176,898 18
Number of seizures	144
Appraised value of seizures	$87,158 99
Duties on seizures	$23,484 81
Reduction in expenses recommended	$77,973 18
Number of reports received	4,144

Of these reports, 129 relate to smuggling, 339 to undervaluations, 69 to misconduct of customs officers, 158 to seizures, 97 to inspection of customs districts, 23 to arrests made, 26 to suits, and 3,303 to miscellaneous subjects.

The expenses of the special agents were as follows:

Salaries	$73,308 00
Expenses	14,158 42
Total	$87,466 42

There have been employed during the fiscal year a number of special inspectors and persons paid from the appropriation for the prevention and detection of frauds upon the customs revenue, whose salaries and expenses amounted, in the aggregate, to the sums following:

Special inspectors	$52,672 02
Fraud-roll employés	69,867 14

With reference to the amount of duties reported as paid into the Treasury, it must be stated that, although it includes sums paid in on account of advances made by appraising officers, yet it is the result flowing from information furnished these officers from time to time by special agents in regard to the classes of goods upon which the advances were made.

These goods include silks, woollen and worsted goods, gloves, silk and cotton velvets, wool, earthen and glass ware, embroideries, linens,

proprietary articles, straw-braids, fancy articles, isinglass, varnish, cutlery, pipes and pipe materials, chamois leather, and other articles.

The annual examinations of the several customs collection districts show that the business in the main has been conducted in accordance with the laws and regulations, and that all moneys received have been properly accounted for.

Under special instructions issued from the Department, agents in making these examinations have recommended larger reductions in the number and compensation of employés than were made during the previous fiscal year, the difference in favor of the present year being $63,794.19.

Important results have followed the work of special agents who were specially instructed to investigate irregularities in the customs service at the port of New York. Special reports were made by these officers on undervaluations, fraudulent damage allowances, improper drawbacks, and other irregular practices at that port, and their reports and recommendations caused a modification of the regulations governing the payment of drawbacks on exported bags, and the correction of irregularities of administration relating to drawbacks generally, the abolition of the practice of recalling invoices for the purpose of changing the values as originally reported by the appraiser, a change in the method of arriving at the dutiable value of cotton embroideries, and stopped the practice of making allowance for damage without proper examination of the merchandise, thus preventing the payment of improper and excessive damage claims, and made a radical change in the method of conducting reappraisements.

Special attention has been given to invoices of silks consigned by foreign manufacturers to their agents at New York, and invoices of this class of goods have been, as a rule, advanced to the values reported by the silk experts employed at Lyons, France, and Zurich and Horgen, Switzerland.

The consular reports now show a steady decrease in the percentage of undervaluations of this class of goods. This is due, it is believed, to the combined efforts of the consuls under whom the experts are employed and the appraising officers charged with the duty of passing the invoices.

The consul at Zurich reports that for the year ending September 30, 1883, the declared value of silks shipped from his consulate amounted in round figures to $2,700,000, and that the value of silks shipped during the year ending September 30, 1885, amounted to $1,800,000, a decrease of $900,000. While there are other causes which have operated to effect this decrease, he is of the opinion that the falling off is to be attributed largely to the success attending the suppression of undervaluations. As has been repeatedly stated, foreign manufacturers have resorted to undervaluation to maintain their American trade at the expense of the customs revenue.

It is believed that undervaluations of other classes of consigned goods, subject to ad valorem duties, have been to a considerable extent arrested.

The investigations and reports of the special agents on this subject, and the wide publicity given thereto, have no doubt secured excellent results in the interest of the customs revenue. They have stimulated the appraising officers to a more careful examination of the goods under their charge; they have gradually compelled the importers to enter their goods at prices more nearly in accordance with the actual dutiable

value contemplated by the law, and have made evasions of the revenue more difficult for those who are averse to paying honest duties, or who do not hesitate to resort to any device to gain an advantage over competitors in trade. Such efforts on the part of the customs officials, which it is their bounden duty to make, have, however, but partial and temporary effect, and do not cure the evil. It is radical, and is inseparable from the system of ad valorem duties. While there is no doubt that the customs laws might be enforced more equally and vigorously if the barriers to the successful prosecution of fraud erected by the act of 1874 were removed, yet there seems to be no certain cure for undervaluations except the adoption of specific duties.

From the foregoing, it will be seen that the special agents have been usefully and profitably employed during the year.

Attention is respectfully invited to the accompanying table, which shows the business transacted in the several customs collection districts, including receipts and expenses.

I also invite attention to the table showing the number of packages, with the invoice value and estimated duties thereon, forwarded without appraisement, from and to the ports specified in the act of June 10, 1880, and acts amendatory thereof.

Very respectfully,

L. G. MARTIN,
Supervising Special Agent.

Hon. DANIEL MANNING,
Secretary of the Treasury, Washington, D. C.

APPENDIX.

A.—*STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the year ended June 30, 1885.*

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Vessels documented.	Duties and tonnage-tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect $1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
													Dolls.
Alaska, (Sitka,) Alaska	13	41	16	40	90	24	$1,237 89	$3,003 31	.....	$24,468	$14,370 65	10	4.78
Albemarle, (Edenton,) N. C	.....	309	.....	341	.....	74	.....	904 97	.....	.....	3,018 70	3	3.33
Alexandria, Va	18	162	21	142	43	132	225 35	1,313 34	.....	158,940	2,594 54	5	1.97
Annapolis, Md	.....	.....	.....	.....	.....	104	.....	875 76	.....	.....	2,204 08	4	2.51
Apalachicola, Fla	63	28	66	34	25	63	2,337 48	3,958 17	.....	266,240	2,989 92	3	.75
Aroostook, (Houlton,) Me	.....	.....	.....	.....	605	.....	15,010 10	17,583 23	.....	.....	9,018 12	8	.51
Baltimore, Md	660	1,581	732	1,748	7,187	1,719	2,023,747 00	2,081,766 51	$11,270	45,041,634	300,911 30	211	.14
Bangor, Me	22	.....	57	.....	1,277	256	50,808 76	54,978 50	.....	176,828	20,397 19	11	.37
Barnstable, Mass	27	10	28	14	204	475	222 67	2,764 89	.....	.....	7,416 35	19	2.68
Bath, Me	506	89	13	61	495	297	60,281 83	63,511 00	.....	1,320	8,291 68	8	.13
Beaufort, N. C	1	18	.....	17	3	96	46 72	1,433 55	.....	.....	3,447 00	4	2.40
Beaufort, S. C	60	88	92	55	11	25	8,944 73	9,900 95	.....	795,315	6,074 59	7	.61
Belfast, Me	73	.....	84	.....	103	311	1,403 72	3,185 96	.....	11,415	4,443 14	8	1.39
Boston, Mass	2,462	728	2,332	898	41,217	1,963	19,610,597 28	19,730,908 12	620,902	61,376,964	699,342 59	606	.035
Brazos, (Brownsville,) Tex	14	46	24	70	1,508	3	19,960 06	22,438 70	138,804	673,523	42,428 50	31	1.89
Bridgeton, N. J	.....	.....	.....	.....	.....	422	.....	1,916 62	.....	.....	290 00	1	.15
Bristol and Warren, R. I	.....	.....	.....	.....	.....	49	.....	209 49	.....	.....	1,569 60	3	7.49
Brunswick, Ga	206	300	288	224	9	74	4,856 09	7,600 44	1,570,519	.....	8,600 03	9	1.13
Buffalo Creek, N. Y	860	2,892	871	2,910	11,401	254	874,792 98	899,817 41	.....	407,342	52,066 91	40	.057
Burlington, (Trenton,) N. J	.....	.....	.....	.....	.....	23	.....	452 17	.....	.....	203 64	2	.45
Cape Vincent, N. Y	1,272	514	1,305	432	1,654	78	37,130 64	40,284 98	10,271	201,328	13,998 47	14	.34
Castine, Me	6	5	12	1	35	281	186 51	1,021 40	.....	.....	4,987 84	6	4.88
Champlain, (Plattsburg,) N. Y	949	81	1,017	813	5,935	273	237,882 70	245,256 67	.....	1,119,963	24,192 13	26	.098
Charleston, S. C	231	391	217	210	198	205	37,589 01	47,948 94	.....	18,882,666	24,167 91	19	.50
Cherrystone, (Eastville,) Va	.....	.....	.....	.....	.....	594	.....	1,554 86	.....	.....	3,030 40	4	1.94
Chicago, Ill	124	10,313	243	10,303	11,796	580	4,134,037 37	4,163,785 17	2,512	2,080,721	154,723 67	103	.037
Corpus Christi, Tex	4	54	4	52	1,050	28	30,844 22	35,623 70	268,864	946,000	25,119 65	19	.70
Cuyahoga, (Cleveland,) Ohio	354	3,281	431	3,266	838	230	244,574 39	251,355 07	5,536	413,163	21,729 53	19	.086
Delaware, (Wilmington,) Del	4	25	11	8	22	210	18,138 65	21,187 95	14,459	276,590	8,603 68	11	.40
Denver, Colo	.....	.....	.....	.....	89	.....	35,562 67	35,611 27	.....	.....	3,883 62	3	.10
Detroit, Mich	2,618	2,731	2,556	2,811	12,922	211	288,439 57	318,564 99	1,500,642	6,161,434	67,026 89	66	.21
Duluth, Minn	251	642	260	642	167	29	3,239 49	4,726 91	.....	1,623,778	5,710 19	4	1.20
Dunkirk, N. Y	1	21	1	21	.....	.....	8 01	607 64	.....	.....	3,247 20	3	5.34
Eastern, (Crisfield,) Md	.....	.....	.....	.....	.....	946	.....	5,789 66	.....	.....	4,116 81	2	.71
Edgartown, Mass	47	.....	.....	2	.....	33	191 19	678 28	.....	.....	3,502 40	5	5.16
Erie, Pa	16	307	22	302	32	44	4,003 10	5,902 26	.....	3,413	4,926 32	4	.83

Fairfield, (Bridgeport,) Conn...	8	651	5	242	15	208	1,423 32	3,558 46	.....	1,600	2,367 63	2	.66
Fall River, Mass.....	11	660	11	628	36	112	10,952 80	12,726 23	.....	.....	4,358 64	5	.34
Fernandina, Fla.....	18	162	50	148	32	6	1,987 33	2,708 02	.....	25,896	5,169 03	6	1.90
Frenchman's Bay,(Ellsworth,) Me.....	14	10	26	.....	68	313	192 79	1,847 98	.....	5,980	5,362 57	6	2.90
Galveston, Tex.....	157	310	147	307	585	204	152,321 16	160,123 49	222,626	12,677,884	50,189 23	39	.31
Genesee, (Rochester,) N. Y.....	603	74	629	101	1,190	21	296,565 87	298,575 83	.....	594,336	26,465 39	22	.088
Georgetown, D. C.....	8	163	.....	4	159	107	20,209 33	22,126 90	.....	.....	5,773 00	4	.26
Georgetown, S. C.....	3	59	15	.....	.....	31	21 15	699 96	.....	31,537	1,843 82	4	2.63
Gloucester, Mass.....	138	33	116	12	1,173	631	2,921 05	7,807 10	624	.....	13,895 66	14	1.77
Great Egg Harbor, N. J.....	.....	.....	.....	.....	.....	151	226 92	1,160 06	.....	.....	2,312 04	4	1.99
Humboldt, (Eureka,) Cal.....	11	15	28	2	5	57	377 29	1,785 11	.....	201,500	3,881 63	2	2.17
Huron, (Port Huron,) Mich.....	953	3,970	939	4,090	8,528	521	66,921 56	85,740 18	770,929	7,662,452	49,317 15	50	.57
Indianapolis, Ind.....	.....	.....	.....	.....	220	.....	66,718 37	66,824 62	.....	.....	5,990 00	3	.089
Kennebunk, Me.....	.....	1	2	.....	1	28	.....	143 21	.....	.....	701 85	2	4.90
Key West, Fla.....	246	245	260	189	3,380	140	439,691 92	449,644 88	20,951	267,315	30,833 68	34	.068
Little Egg Harbor, N. J..	.....	.....	.....	.....	.....	67	.....	345 43	.....	.....	1,875 41	4	5.42
Machias, Me.....	7	14	163	4	11	410	167 88	2,144 78	800	54,147	4,429 72	4	2.06
Marblehead, Mass.....	19	.....	23	.....	20	71	736 24	1,041 96	.....	.....	2,562 54	3	2.45
Miami, (Toledo,) Ohio.....	109	1,391	146	1,359	91	63	13,704 15	15,147 80	.....	865,936	3,427 41	5	.22
Michigan,(Grand Haven,)Mich	91	9,043	92	9,119	63	335	287 00	8,671 58	.....	188,547	9,074 98	15	1.04
Middletown, Conn.....	.....	282	.....	.....	391	120	70,161 39	71,968 41	.....	.....	6,550 66	4	.091
Milwaukee, Wis.....	9	8,386	7	8,489	716	432	185,077 57	193,553 30	.....	156,101	12,512 66	12	.064
Minnesota, (St. Vincent,) Minn..	35	.....	35	.....	1,333	43	67,536 06	74,658 83	22,650	1,823,075	27,994 00	21	.37
Mobile, Ala.....	151	55	176	37	77	151	10,952 33	16,173 52	.....	3,015,082	21,223 44	22	1.31
Montana, (Fort Benton,) Mont..	.....	.....	.....	.....	1	.....	.....	300 25	.....	.....	1,871 07	1	6.23
Nantucket, Mass	.....	.....	.....	.....	.....	14	.....	65 87	.....	.....	666 21	2	10.11
Natchez, Miss.....	.....	.....	.....	.....	.....	4	.....	223 26	.....	.....	506 80	1	2.26
Newark, N. J.....	68	9	71	16	69	145	2,942 19	5,664 00	500	63,890	3,447 87	3	.60
New Bedford, Mass.....	51	116	52	9	166	143	48,720 79	50,399 30	.....	33,037	5,783 99	6	.11
Newburyport, Mass	21	247	24	237	25	43	2,232 21	2,812 54	.....	.....	2,647 93	4	.94
New Haven, Conn, ...	79	871	26	536	505	313	298,645 84	302,228 61	837	96,799	17,784 92	16	.058
New London, Conn.....	18	41	3	124	123	221	18,015 06	21,661 35	.....	8,782	6,113 56	5	.28
Newport, R. I.....	13	396	9	468	18	184	1,248 82	2,554 72	.....	554	4,287 59	7	1.67
New York, (New York,) N. Y..	5,875	1,914	5,395	3,075	291,399	4,204	125,249,110 11	126,183,873 57	9,796,534	334,670,539	2,900,178 70	1,512	.022
New York, (Albany,) N. Y	.....	2	.....	.....	402	352	108,106 37	113,990 08	.....	.....	12,670 03	8	.11
New York, (Patchogue,) N. Y..	.....	.....	.....	.....	.....	162	.....	617 76	.....	.....	321 60	1	.52
New York, (Port Jefferson,) N. Y.....	.....	.....	.....	.....	.....	113	.....	519 26	.....	.....	260 25	1	.50
Niagara, (Suspension Bridge,) N. Y.....	403	673	396	674	8,168	20	311,739 67	333,688 37	1,146	83,252	51,038 47	42	.15
Norfolk and Portsmouth, Va...	119	1,334	127	1,502	57	503	22,930 10	29,182 81	.....	14,797,181	15,846 92	16	.54
New Orleans, (New Orleans,) La.....	763	271	773	225	9,889	549	1,511,483 75	1,562,464 45	721,101	78,390,987	233,879 50	196	.14
New Orleans, (Atlanta, Ga.).....	....	.....	.....	.....	.....	.....	244 38	244 98	....	....	1,013 65	2	4.13
New Orleans, (Burlington, Iowa).....	.....	.....	.....	.....	.....	56	1 28	1,001 47	.....	.....	546 46	1	.54
New Orleans, (Cairo, Ill.).....	.....	.....	.....	.....	.....	23	.....	1,239 12	.....	.....	1,512 76	2	1.22
New Orleans, (Chattanooga, Tenn.).....	.....	.....	.....	.....	.....	.....	.....	466 74	.....	.....	594 10	1	1.27
New Orleans,(Cincinnati,Ohio)	.....	.....	.....	.....	2,272	151	774,927 85	783,358 40	.....	.....	36,894 93	22	.047
New Orleans, (Dubuque, Iowa)	.....	.....	.....	.....	9	26	1,266 11	2,129 09	.....	.....	443 55	1	.20

A.—*STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS, &c.*—Continued.

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Vessels documented.	Duties and tonnage-tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect $1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
													Dolls.
New Orleans, (Evansville, Ind.)	.....	.....	.....	.....	2	84	$4,241 86	$6,534 35	.....	.....	$1,377 60	2	.21
New Orleans, (Galena, Ill.)	.....	.....	.....	.....	.....	30	.....	995 96	.....	.....	921 19	2	.92
New Orleans, (Kansas City, Mo.)	.....	.....	.....	.....	113	13	44,728 28	45,175 05	.....	.....	3,845 70	2	.085
New Orleans, (La Crosse, Wis.)	.....	.....	.....	.....	.....	51	.....	1,106 08	.....	.....	1,415 98	1	1.28
New Orleans, Louisville, Ky.)	.....	.....	.....	.....	611	87	105,845 07	109,545 58	.....	.....	12,005 28	8	.10
New Orleans, (Memphis, Tenn.)	.....	.....	.....	.....	37	94	7,210 92	11,548 12	.....	.....	2,809 59	3	.24
New Orleans, (Nashville, Tenn.)	.....	.....	.....	.....	11	35	3,210 05	4,084 06	.....	.....	582 78	1	.14
New Orleans, (Omaha, Nebr.)	.....	.....	.....	.....	34	23	9,135 23	9,545 59	.....	.....	1,461 35	2	.15
New Orleans, (Paducah, Ky.)	.....	.....	.....	.....	2	34	258 25	876 35	.....	.....	438 18	1	.50
New Orleans, (Pittsburgh, Pa.)	.....	.....	.....	.....	444	199	248,972 87	255,899 76	.....	.....	18,329 95	10	.071
New Orleans, (St. Louis, Mo.)	.....	.....	.....	.....	2,674	298	1,049,126 18	1,062,360 07	.....	.....	40,299 68	30	.037
New Orleans, (St. Joseph, Mo.)	.....	.....	.....	.....	31	.....	15,211 37	15,323 49	.....	.....	2,923 54	2	.19
New Orleans, (Wheeling, W. Va.)	.....	.....	.....	.....	4	225	763 75	5,667 24	.....	.....	1,534 32	3	.27
Oregon, (Astoria,) Oreg	46	208	56	188	19	88	52,380 38	54,492 61	.....	$1,997,313	11,028 45	9	.20
Oswegatchie, (Ogdensburg,) N. Y	681	562	670	578	4,083	38	236,488 85	243,341 75	.....	2,731,689	27,273 83	24	.11
Oswego, N. Y	1,846	390	1,763	472	2,127	89	674,224 52	686,296 85	$12,441	1,333,955	29,854 93	25	.043
Pamlico, (New Berne,) N. C	5	308	4	.....	9	143	1,732 10	2,831 80	2,800	6,064	5,424 47	10	1.91
Paso del Norte, Texas	.....	.....	.....	.....	1,512	.....	42,701 14	46,439 27	.....	.....	31,236 00	18	.67
Passamaquoddy, Me	692	12	718	121	1,089	726	33,816 66	39,550 07	58,099	468,275	20,665 69	18	.52
Pearl River, (Shieldsboro',) Miss	83	44	110	65	9	158	1,854 63	4,682 10	.....	443,513	8,012 83	7	1.71
Pensacola, Fla	330	117	346	134	85	194	18,258 10	22,835 79	58	1,967,275	17,404 68	19	.76
Perth Amboy, N. J	33	298	50	53	34	442	52,651 87	57,800 65	.....	91,064	19,667 42	9	.34
Petersburg, Va	1	319	5	156	1	9	2 25	360 68	.....	107,749	3,447 09	5	9.55
Philadelphia, Pa	1,230	761	1,020	1,275	20,589	1,010	12,415,044 36	12,491,513 35	81,654	38,788,952	428,336 90	283	.034
Plymouth, Mass	4	1	4	.....	62	20	23,686 37	23,796 87	.....	.....	2,442 88	4	.10
Portland and Falmouth, Me	255	449	412	299	3,745	543	634,052 41	651,786 73	5,129,665	3,855,085	82,190 20	54	.12
Portsmouth, N. H	37	1	39	6	83	97	1,013 58	1,800 54	.....	33	8,227 43	8	4.56
Providence, R. I	67	628	45	117	722	160	197,589 30	201,977 87	.....	569	28,480 24	19	.14
Puget Sound, Wash	965	99	989	77	299	136	27,820 07	47,980 23	1,230,851	1,877,155	29,463 31	20	.61
Richmond, Va	30	1,235	96	688	27	98	4,670 36	6,503 76	.....	2,845,172	8,294 85	10	1.27
Saco, Me	1	.....	3	.....	1	24	2 64	153 20	1,267	.....	704 58	2	4.59
Sag Harbor, N. Y	.....	.....	.....	.....	.....	232	.....	744 54	.....	.....	1,322 48	3	1.77
Salem, Mass	109	10	107	12	132	68	16,809 56	17,950 33	.....	.....	6,979 51	8	.38
Saluria, (Indianola,) Tex	.....	62	.....	4	558	35	36,865 15	37,730 64	31,298	343,936	19,176 96	14	.50
San Diego, Cal	31	74	25	2	154	24	5,446 04	5,809 99	765	65,654	6,787 86	4	1.16

Sandusky, Ohio	366	1,380	325	1,206	582	99	7,069 10	9,394 45	.....	27,810	5,384 88	9	.57
San Francisco, Cal	818	217	880	388	23,926	950	6,641,794 09	6,743,800 87	2,111,673	37,080,583	422,808 81	234	.062
Savannah, Ga	292	384	275	362	186	131	46,382 68	53,041 24	.....	20,856,022	21,478 52	19	.40
St. Augustine, Fla	2	22	4	1	.....	6	74 47	890 17	.....	2,810	2,189 65	6	2.45
St. John's, (Jacksonville,) Fla	20	327	36	296	27	108	514 18	3,253 21	1,040	44,161	5,063 88	5	1.55
St. Mark's, (Cedar Keys,) Fla	5	20	2	18	1	62	38 09	502 65	.....	918	4,627 17	5	9.20
St. Mary's, Ga	2	1	2	2	.....	.....	....	79 05	.....	9,100	1,830 97	3	23.16
Southern Oregon, (Coos Bay,) Oreg	3	1	1	3	.....	25	28 25	438 82	.....	.....	3,205 80	3	7.30
Stonington, Conn	4	333	2	332	6	127	667 05	1,515 11	.....	5,013	1,684 39	4	1.11
Superior, (Marquette,) Mich	721	.....	664	.....	446	110	5,182 74	8,700 29	.....	39,610	10,764 41	14	1.23
Tappahannock, Va	.....	200	1	22	.....	289	.....	988 72	.....	12,300	1,221 00	2	1.23
Teche, (Brashear,) La	17	481	5	490	26	124	86 51	1,700 18	.....	2,572	6,036 08	6	3.55
Vicksburg, Miss	.....	.....	.....	.....	.....	.....	.....	1,317 70	.....	.....	695 55	3	.52
Vermont, (Burlington,) Vt	686	.....	679	5	19,791	31	727,568 18	760,061 05	.....	1,484,891	73,012 67	64	.096
Waldoboro', Me	363	14	391	19	387	511	898 42	4,804 25	.....	1,829	7,618 16	7	1.58
Wiscasset, Me	1	5	4	13	60	136	28 62	728 59	.....	1,152	3,578 06	4	4.91
Wilmington, Cal	35	146	13	167	54	15	45,799 58	47,207 99	....	96,428	11,651 20	11	.24
Wilmington, N. C	156	116	230	63	81	89	24,338 58	28,053 56	21	4,425,291	13,507 48	13	.48
Willamette, (Portland,) Oreg	66	175	113	124	634	124	181,357 01	189,481 42	5,619	4,142,152	33,727 15	22	.17
Yaquina, Oreg	.....	42	....	39	13	7	83,769 16	83,814 46	.....	.....	1,265 30	1	.015
York, Me	1	.....	.....	.....	.....	14	....	28 18	.....	.....	260 46	1	9.24
Yorktown, (Newport News,) Va	50	251	169	135	7	259	10,678 23	15,678 84	.....	3,065,685	13,826 89	13	.88
Total	30,917	65,748	30,707	64,946	515,643	30,248	181,249,157 30	183,116,808 60	24,369,728	724,611,234	6,688,874 45	4,527	

Amount of expenses reported by collectors, as above	$6,688,874 45
Miscellaneous expenses not included in the above	229,346 74
Total expenses of collecting revenue for year ended June 30, 1885	6,918,221 19

AGGREGATE RECEIPTS and EXPENSES OF COLLECTION for the fiscal years 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, *and* 1885.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877	$132,634,029 53	$6,501,037 57	4.90	1882	$222,559,104 83	$6,549,595 07	2.94
1878	132,024,409 16	5,826,974 32	4.41	1883	216,962,210 35	6,667,825 46	3.07
1879	138,976,613 79	5,485,779 03	3.94	1884	196,935,360 80	6,775,968 41	3.44
1880	188,508,690 34	5,995,878 06	3.18	1885	183,116,808 60	6,918,221 19	3.77
1881	200,079,150 98	6,419,345 20	3.20				

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

B.—*MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT during the fiscal year ended June* 30, 1885, *under Act June* 10, 1880.

Port of destination.	Packages.	Invoice value.	Estimated duty.
Atlanta, Ga	2	$400 00	$320 00
Boston, Mass	40,810	1,722,518 00	802,157 75
Baltimore, Md	7,549	340,984 00	265,638 12
Buffalo, N. Y	23,838	462,612 00	241,342 24
Bath, Me	64	6,245 00	3,269 56
Cincinnati, Ohio	29,107	1,816,049 00	878,081 53
Cleveland, Ohio	9,613	442,059 00	236,355 81
Chicago, Ill	484,838	9,042,985 00	3,854,732 37
Denver, Colo	680	47,897 00	32,722 94
Detroit, Mich	9,316	319,688 00	143,817 41
Georgetown, D. C	521	88,781 00	22,849 48
Galveston, Tex	1,926	44,844 00	20,200 41
Hartford, Conn	2,977	197,933 00	66,621 39
Indianapolis, Ind	15,343	142,045 00	62,756 81
Kansas City, Mo	2,170	82,110 00	38,569 15
Louisville, Ky	5,539	189,308 00	113,468 16
Mobile, Ala	123	5,833 00	2,416 55
Memphis, Tenn	384	13,871 00	6,584 93
Milwaukee, Wis	21,160	338,297 00	156,052 26
Middletown, Conn	1	163 00	73 35
New Haven, Conn	253	21,234 00	12,178 10
New Orleans, La	3,635	141,618 00	84,362 97
New York, N. Y	57,639	993,439 00	170,151 05
Pittsburgh, Pa	67,933	277,306 00	153,407 74
Portland, Me	1,480	7,131 00	2,327 81
Portland, Oreg	90	10,671 00	7,675 15
Philadelphia, Pa	90,875	2,970,531 00	1,528,350 38
Providence, R. I	5,361	381,253 00	174,761 29
Port Huron, Mich	39,744	364,335 00	3,945 20
Richmond, Va	9	2,853 00	1,232 10
Rochester, N. Y	3,313	325,402 00	175,044 33
Savannah, Ga	1,378	18,412 00	13,540 49
San Francisco, Cal	47,700	2,791,268 00	1,581,272 27
St. Louis, Mo	138,370	2,022,027 00	808,851 18
St. Paul, Minn	7,604	184,349 00	65,990 47
St. Joseph, Mo	760	22,966 00	11,417 30
Toledo, Ohio	231	19,604 00	7,986 24
Wilmington, Del	192	1,872 00	585 05
Total	1,122,528	25,860,893 00	11,751,109 34

The merchandise above referred to was forwarded from the following-named ports of first arrival:

Port of importation.	Packages.	Invoice value.	Estimated duty.
Boston, Mass	13,649	$331,046 00	$138,704 44
Baltimore, Md	11,581	416,448 00	184,870 58
Chicago, Ill	3,337	23,945 00	5,571 78
Detroit, Mich	3,632	37,804 00	10,165 87
New York, N. Y	387,568	16,842,608 00	8,906,938 29
New Orleans, La	89,918	1,523,485 00	722,096 66
Philadelphia, Pa	156,337	2,771,011 00	1,211,636 05
Port Huron, Mich	19,566	134,609 00	58,172 71
Portland, Me	205,683	753,408 00	264,572 00
San Francisco, Cal	231,257	3,026,529 00	248,380 96
Total	1,122,528	25,860,893 00	11,751,109 34

The following comparative statement shows the quantity, value, and estimated duties thereon of unappraised merchandise transported from ports of first arrival to ports of destination during the year specified:

Year.	Packages.	Invoice value.	Estimated duty
1879	249,811	$8,745,663 00	$4,284,880 54
1880	329,886	13,125,758 00	6,169,710 85
1881	353,901	14,519,474 00	6,604,447 26
1882	539,183	21,440,540 00	10,186,940 14
1883	1,120,619	26,283,922 00	12,225,630 46
1884	1,423,262	27,896,567 00	12,323,879 82
1885	1,122,528	25,860,893 00	11,751,109 34

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1885.

SIR: In compliance with your letter of August 4, 1885, I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1885, with certain additional information concerning the work of the Bureau during the months of July, August, and September of the current fiscal year.

In the appendix to the bound volume of this report will be found carefully prepared tables, as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1885.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of stamps, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1885.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1864, to June 30, 1885.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1885.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1885.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1885.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1885.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1885.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1885.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885.

COLLECTIONS FOR PRESENT FISCAL YEAR.

It is estimated that the sum of $115,000,000 will be collected during the current fiscal year from the various sources of internal revenue.

It was estimated that the receipts for the fiscal year ended June 30, 1885, would reach the same figures, but it is found they fall $2,578,878.93 short of that sum.

This deficit resulted from the extension of time granted under the opinion of the Attorney-General, as announced December 24, 1884, by which owners of distilled spirits in bond, upon which the tax was due or would have shortly accrued, were allowed seven months in which to export the same.

It appears that there are now about 7,000,000 gallons distilled spirits abroad, which, to find a market, will have to be reimported. This, with more than 10,000,000 gallons that had, on June 30 last, been in bond for three years, or longer under the seven months' extension, affords ample margin for assuming that the receipts for the current fiscal year will aggregate at least $115,000,000.

COMPARATIVE RECEIPTS FOR THE LAST FOUR FISCAL YEARS.

The totalreceipts from all sources of internal-revenue taxation for the fiscal year ended June 30, 1885, were $112,421,121.07, as compared with $121,590,039.83 for the year 1884, $144,553,344.86 for the year 1883,and $146,523,273.72 for the year 1882.

The following statements will exhibit in detail the amount of internal revenue collected during the past year, and also for the first three months of the current fiscal year, the sources from which the revenue is derived, the States and districts in which the collections were made during the past year, the cost of collections, &c.:

INTERNAL REVENUE RECEIPTS DURING LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT showing the RECEIPTS from the SEVERAL OBJECTS of INTERNAL TAXATION in the UNITED STATES during the fiscal years ended June 30, 1884 *and* 1885.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1884.	1885.		
SPIRITS.				
Spirits distilled from apples, grapes, or peaches	$1,023,350 85	$1,321,897 58	$298,546 73	
Spirits distilled from grain and other materials	70,631,860 48	60,920,324 39		$9,711,536 09
Rectifiers (special tax)	183,872 92	167,930 23		15,942 69
Retail liquor dealers (special tax)	4,597,139 33	4,641,783 99	44,644 66	
Wholesale liquor dealers (special tax)	448,840 51	415,503 49		33,337 02
Manufacturers of stills (special tax)	1,241 67	1,194 20		47 47
Stills or worms manufactured (special tax)	2,920 00	2,665 45		254 55
Stamps for distilled spirits intended for export	16,159 50	39,909 30	23,749 80	
Total	76,905,385 26	67,511,208 63		9,394,176 63
TOBACCO.				
Cigars and cheroots	10,368,805 27	10,077,287 50		291,517 77
Cigarettes	454,409 01	529,535 88	75,126 87	
Snuff	448,211 58	508,943 52	60,731 94	
Tobacco, chewing and smoking	13,488,047 41	13,953,410 31	465,362 90	
Dealers in leaf tobacco (special tax)	48,595 82	53,352 87	4,757 05	
Dealers in manufactured tobacco (special tax)	1,136,786 20	1,159,897 78	23,111 58	
Manufacturers of tobacco (special tax)	5,117 49	5,320 25	202 76	
Manufacturers of cigars (special tax)	97,962 19	105,139 81	7,177 62	
Peddlers of tobacco (special tax)	14,465 01	14,200 56		264 45
Total	26,062,399 98	26,407,088 48	344,688 50	
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	17,573,722 88	17,747,006 11	173,283 23	
Brewers (special tax)	187,988 82	183,561 67		4,427 15
Dealers in malt liquors (special tax)	323,242 41	300,214 25		23,028 16
Total	18,084,954 11	18,230,782 03	145,827 92	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them	441 84	25,000 00	24,558 16	
Total	441 84	25,000 00	24,558 16	
MISCELLANEOUS.				
Collections not otherwise provided for	247,714 52	24,360 74		223,353 78
Penalties	289,144 12	222,681 19		66,462 93
Total	536,858 64	247,041 93		289,816 71
Aggregate receipts	121,590,039 83	112,421,121 07		9,168,918 76

WITHDRAWALS FOR CONSUMPTION DURING LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, on which tax was paid during the same periods, are as follows:

Products taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1884.	1885.		
Number of gallons of spirits distilled from apples, peaches, or grapes	1, 137, 056	1, 468, 775	331, 719	.....
Number of gallons of spirits distilled from grain, molasses, and other materials	78, 479, 845	67, 689, 250	.....	10, 790, 595
Number of cigars	3, 455, 619, 017	3, 358, 972, 633	.....	96, 646, 384
Number of cigarettes	908, 090, 723	1, 058, 749, 238	150, 658, 515	.....
Number of pounds of snuff	5, 602, 645	6, 361, 794	759, 149	.....
Number of pounds of tobacco	168, 593, 419	174, 415, 619	5, 822, 200	.....
Number of barrels of fermented liquors	18, 998, 619	19, 185, 953	187, 334	.....

* * * * * * *

NOTE.—Many detailed tabular statements are omitted for want of space, but they may be found in the bound volumes of the Commissioner's report.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING the AGGREGATE COLLECTIONS of INTERNAL REVENUE, by STATES and TERRITORIES, during the fiscal year ended June 30, 1885.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$73, 315 34	Nevada (*e*)	$55, 938 66
Arkansas	87, 292 48	New Hampshire	383, 478 83
California	2, 613, 160 13	New Jersey	3, 661, 358 75
Colorado (*a*)	195, 194 89	New Mexico (*f*)	66, 969 85
Connecticut	412, 626 19	New York	13, 823, 644 60
Delaware (*b*)	244, 184 44	North Carolina	1, 686, 828 95
Florida	218, 837 09	Ohio	12, 565, 516 62
Georgia	316, 441 40	Oregon (*g*)	119, 723 07
Illinois	23, 075, 864 61	Pennsylvania	7, 371, 209 62
Indiana	4, 031, 866 00	Rhode Island	127, 587 62
Iowa	2, 222, 059 15	South Carolina	94, 518 23
Kansas	170, 202 02	Tennessee	1, 057, 189 43
Kentucky	14, 842, 475 44	Texas	181, 829 61
Louisiana	538, 814 89	Vermont	29, 889 83
Maine	53, 950 16	Virginia	3, 052, 639 72
Maryland	2, 774, 384 20	West Virginia	543, 188 59
Massachusetts	2, 287, 453 96	Wisconsin	3, 033, 017 78
Michigan	1, 528, 155 16		
Minnesota	492, 704 97	Total by States and Territories.	112, 419, 490 58
Mississippi	47, 951 13	Cash receipts from sale of adhesive stamps	1, 630 49
Missouri	6, 276, 165 85		
Montana (*c*)	90, 565 20		
Nebraska (*d*)	1, 971, 296 12	Aggregate receipts	112, 421, 121 07

(*a*) Including the Territory of Wyoming.
(*b*) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
(*c*) Including the Territory of Idaho.
(*d*) Including the Territory of Dakota.
(*e*) Including the Territory of Utah.
(*f*) Including the Territory of Arizona.
(*g*) Including the Territory of Washington.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1885 and 1886; a comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1885.	1886.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$158,866 32	$173,643 21	$14,776 89	.....
Spirits distilled from materials other than apples, peaches, or grapes	15,971,944 60	15,354,629 61	.....	$617,314 99
Wine made in imitation of champagne, &c	.....	.....	.....	.....
Rectifiers (special tax)	6,017 35	8,229 19	2,211 84	.....
Dealers, retail liquor (special tax)	275,491 61	294,142 33	18,650 72	.....
Dealers, wholesale liquor (special tax)	15,404 20	16,700 03	1,295 83	.....
Manufacturers of stills, and stills and worms manufactured (special tax)	1,064 17	1,453 33	389 16	.....
Stamps for distilled spirits intended for export	6,364 50	6,217 10	.....	147 40
Total	16,435,152 75	15,855,014 80	.....	580,137 95
TOBACCO.				
Cigars and cheroots	2,785,639 06	2,770,636 40	.....	15,002 66
Cigarettes	130,111 65	155,708 80	25,597 15	.....
Manufacturers of cigars (special tax)	4,530 03	4,585 50	55 47	.....
Snuff of all descriptions	128,595 70	116,718 67	.....	11,877 03
Tobacco, manufactured, of all descriptions	3,524,656 34	3,966,742 91	442,086 57	.....
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	427 92	582 22	154 30	.....
Dealers in leaf tobacco (special tax)	1,473 18	2,624 60	1,151 42	.....
Retail dealers in leaf tobacco (special tax)	.....	.....	.....	.....
Dealers in manufactured tobacco (special tax)	91,407 71	94,436 77	3,029 06	.....
Manufacturers of tobacco (special tax)	252 00	292 50	40 50	.....
Peddlers of tobacco (special tax)	1,398 00	1,631 95	233 95	.....
Total	6,668,491 59	7,113,960 32	445,468 73	.....
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	5,464,697 09	5,614,759 33	150,062 24	.....
Brewers (special tax)	4,289 61	4,762 52	472 91	.....
Dealers in malt liquors (special tax)	30,932 78	34,639 97	3,707 19	.....
Total	5,499,919 48	5,654,161 82	154,242 24	.....
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, &c., paid out	.....	.....	.....	.....
Total	.....	.....	.....	.....
MISCELLANEOUS.				
Penalties	39,039 74	28,781 17	.....	10,258 57
Collections not otherwise herein provided for	4,279 40	18,831 03	14,551 63	.....
Total	43,319 14	47,612 20	4,293 06	.....
Aggregate receipts	28,646,882 96	28,670 749 14	23,866 18	.....

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c	$1,780,289 32
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,963,527 41
For stamps, paper, and dies	392,634 60
For expenses of detecting and punishing violations of internal-revenue laws	34,387 29
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	284,591 65
Total	4,455,430 27

As compared with the total cost of collection for the year 1884 of $5,076,914.31. The total expenses of the service (including the expenses of this office) will be found in final adjustment to be about 3.9 per cent. of the amount collected.

GENERAL CONDITION OF THE SERVICE.

I am pleased to report that the general condition of the service appears to be good, and that the collectors and their subordinates show commendable zeal in the performance of their duties.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money	$3,596 03
Telegraphing on public business	590 55
Locks for distilleries	1,361 16
Hydrometers for use in gauging spirits	5,711 96
Gauging rods	13 00
Internal Revenue Record for internal-revenue officers	2,401 57
Stationery for internal-revenue officers	13,436 23
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838, Revised Statutes	1,275 00
Federal reporter	10 00
Traveling expenses of clerks, &c., under special orders of the Department	189 96
Expenses of seizures and sales by collectors	582 40
Rent of offices leased by the Secretary of the Treasury for internal-revenue officers, second district of New York	5,000 00
Total	34,167 86

The miscellaneous expenses of the Bureau for the fiscal year ended June 30, 1884, aggregated $47,282.89.

REVENUE AGENTS' DIVISION.

The following statement shows the salaries and expenses of revenue agents, expenditures from the appropriation for the discovery of violations of internal-revenue laws, illicit stills seized, persons arrested for illicit distilling, casualties to officers and employés in the internal-revenue service, and statement of ordnance and ordnance stores issued to collectors; also, a brief statement of work performed by revenue agents.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, thirteen in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and three in assisting agents in charge of divisions, and on special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	$50,744 00
Aggregate amount for traveling expenses	26,064 37
Stationery furnished agents	160 07
Transportation over Pacific Railroads	627 75
Total	77,596 19

WORK OF REVENUE AGENTS.

Six hundred and twenty-four violations of internal-revenue law have been reported by revenue agents during the year, 234 persons have been arrested on their information, property to the value of $171,052.82 has been reported by them for seizure, and $52,869.78 for assessments for unpaid taxes and penalties. Two hundred and seven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and transfer of sixty-six collectors' offices under new bond, consolidation of districts, and new appointments have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the last fiscal year:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	4	0	5	0	0
Arkansas	1	1	3	0	0
Fourth California	1	0	1	0	0
Georgia	37	50	612	0	0
Third Iowa	0	0	2	0	0
Fourth Iowa	0	1	1	0	0
Second Kentucky	1	1	0	0	0
Fifth Kentucky	0	1	0	0	0
Sixth Kentucky	1	0	1	.....	.....
Eighth Kentucky	7	0	0	0	

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Louisiana	1	0	0	0	0
Third Massachusetts	1	0	1	0	0
Tenth Massachusetts	0	1	0	0	0
First New York	1	1	0	0	0
Third New York	2	0	4	0	0
Fourth North Carolina	26	2	1	0	0
Fifth North Carolina	3	4	2	0	0
Sixth North Carolina	51	4	0	0	0
Twenty-third Pennsylvania	4	0	1	0	0
South Carolina	0	3	2	0	0
Second Tennessee	10	0	6	0	0
Fifth Tennessee	12	0	12	1	0
Fourth Texas	0	1	3	0	0
Fourth Virginia	9	3	9	0	0
Sixth Virginia	0	1	1	0	0
West Virginia	2	0	1	0	0
Third Wisconsin	1	0	1	0	0
Total	175	74	669	1	0

STILLS SEIZED and CASUALTIES to OFFICERS and EMPLOYÉS for the last seven years.

	1878.	1879.	1880.	1881.	1882.	1883.	1884.
Stills seized	1,024	1,319	969	756	464	397	245
Officers and employés killed	8	7	3	1	4	1	1
Officers and employés wounded	17	19	7	9	1	0	0

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist-belts and plates.	Arm chests.
S. C. Thompson	Florida		4	6	6	
H. C. Minor	Louisiana		6	6	6	1
Thomas C. Crenshaw, jr	Georgia		63	27	27	3
E. W. Booker	Alabama		10			
Clement Dowd	Sixth North Carolina	8	8	8	9	2
John T. Hillsman	Fifth Tennessee	3	2			
George M. Helms	Fourth Virginia		22	1	6	1
T. S. Bronston	Eighth Kentucky		7			
W. H. Yarborough	Fourth North Carolina		8		11	1
D. F. Bradley	South Carolina		12			
Nathan Gregg	Second Tennessee		10			
John T. McGraw	West Virginia		6			
Total		11	158	56	65	8

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws, is submitted:

AMOUNTS EXPENDED through COLLECTORS of INTERNAL REVENUE, during the fiscal year 1885.

Names.	District.	Amount.
Barker, P. D	Alabama	$2 65
Brayton, E. M	South Carolina	62 00
Burdette, J. W	Fourth Iowa	18 40
Cooper, H. M	Arkansas	353 70
Cox, Attilla	Fifth Kentucky	28 00
Crenshaw, jr., T. C	Georgia	298 70
Duval, I. H	West Virginia	21 50
Farley, J. H	Eighteenth Ohio	11 25
Harvey, J. D	First Illinois	35 00
Hughes, A. M	Fifth Tennessee	144 00
Jackson, S. M	Twenty-third Pennsylvania	63 15
Johnson, W. H	Georgia	447 00
Landram, W. J	Eighth Kentucky	188 00
McCormick, S. P	West Virginia	64 00
Melton, James M	Second Tennessee	242 00
Raulston, J. B	Fourth Virginia	28 00
Tinker, E. R	Tenth Massachusetts	90 35
Young, I. J	Fourth North Carolina	258 45
Total		2,356 15

AMOUNT EXPENDED through REVENUE AGENTS.

Names.	Amount.	Names.	Amount.
Brooks, A. H	$7,819 88	Neustadtl, F. S	$15 30
Clark, A. H	1,788 96	Phelps, John. S	234 90
Clemen, Gustav	412 21	Plummer, Stanley	619 32
Chapman, W. H	1,607 26	Powers, Thomas	34 90
Donelson, E. V	1,934 09	Thrasher, L. A	1,214 50
Grimeson, T. J	154 08	Voyles, D. W	1,892 41
Hale, J. H	2,925 18	Webster, E. D	1,882 96
Kellogg, Horace	270 75	Wilson, George W	5,462 79
Lofland, John	630 53		
McLeer, Edward	1,008 00	Total	29,908 02

RECAPITULATION.

Amount expended by collectors	$2,356 15
Amount expended by revenue agents	29,908 02
Amount expended for rewards under circular 99	1,881 53
Amount expended for rewards under circular March 10, 1875	50 00
Amount expended for miscellaneous purposes	191 59
Total	34,387 29

AMOUNTS EXPENDED from APPROPRIATIONS NOT BEFORE REPORTED.

Name, &c.	District.	Amount.
1884.		
Lewis Buckner, collector	Fifth Kentucky	$20 00
James Armstrong, collector	Twenty-first New York	13 50
W. H. Johnson, collector	Georgia	84 00
Reward claims under circular 99		77 00
Total		194 50
1883.		
T. J. Grimeson, revenue agent		88 00
Reward claims under circular 99		50 00
Total		332 50

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper sub-vouchers, duly sworn to. These accounts pass through all the accounting offices in the Treasury Department and are filed in the Register's Office.

INCREASE OF NUMBER OF REVENUE AGENTS.

The act of Congress making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ended June 30, 1885, reduced the number of agents from thirty-five to twenty, and no greater number can now be lawfully employed.

No officers connected with the internal-revenue service are more useful than experienced, intelligent, and efficient agents. They necessarily become the assistants of the Commissioner. Upon them he is obliged to rely for information as to the efficiency and fidelity of the local officers and the general condition of the service in every collection district. Their duties are multitudinous and important; the operations of this branch of the service cover every portion of the country, and experience has demonstrated that to discover and prevent frauds, to secure the faithful collection of the revenue and an equitable and proper enforcement of the laws, the whole territory must be frequently and carefully canvassed and policed by agents. Nearly all of the more important violations of law are discovered and reported by the agents.

The present number, in my opinion, is insufficient for the work required of them. At least *four* are absolutely necessary for the examination of collectors' accounts, *three* are constantly required for investigations and examinations which cannot be made by local officers and for other special duties. This leaves but *thirteen* available for the discovery and prevention of fraud and for general work all over the country.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1885, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Offers received.	Offers accepted.	Amount of tax.	Amount of assessed and assessable penalty.	Amount of specific penalty.	Total.
1884.						
July	29	28	$255 2		$835 15	$1,090 40
August	36	37	8 33	$4 17	991 40	1,003 90
September	32	17	277 28	88 64	1,949 69	2,315 61
October	38	44	412 06	5 25	726 50	1,143 81
November	21	35	546 33	3 00	515 92	1,065 25
December	35	42	758 26	13 70	4,844 67	5,616 63
1885.						
January	33	34	3,557 15	26 10	3,103 58	6,686 83
February	45	25	312 10		1,755 00	2,067 10
March	34	44	7,727 62	22 91	6,076 60	13,827 13
April	32	38	25,277 50		1,830 00	27,107 50
May	25	37	164 10		707 60	871 70
June	41	32	19,495 13	23 96	3,626 20	23,145 29
Total	401	413	58,791 11	187 73	26,962 31	85,941 15

STATEMENT of CASES COMPROMISED under section 3229 Revised Statutes, for the quarter ending September 30, 1885.

[The number received and settled, and amounts received.]

First quarter.	Compromise cases.		Tax.	Assessable penalty.	Specific penalty.	Total.
	Received.	Accepted.				
1885.						
July	22	26	$52 20	.....	$597 80	$650 00
August	32	31	10,251 48	$126 67	7,813 99	18,192 14
September	31	7	2 50	.....	1,455 00	1,457 50
Total	85	64	10,306 18	126 67	9,866 79	20,299 64

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885, were as follows:

Articles.	Quantity.	Value.
Distilled spirits ..... gallons	39,206	$15,288 00
Tobacco ..... pounds	10,646	1,380 20
Cigars ..... number	621,940	6,168 50
Miscellaneous property	.....	181,967 71
Total	.....	204,804 41

ABSTRACT of SEIZURES of PROPERTY for VIOLATIONS of INTERNAL-REVENUE LAWS for the quarter ending September 30, 1885.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	114	$152 00	.....	.....	72	$37 00	$423 00
Arkansas	.....	.....	.....	.....	.....	.....	25 00
California	4,003	6,917 00	14,325	$330 00	.....	.....	2,837 00
Georgia	13	23 00	.....	.....	.....	.....	1,530 00
Illinois	.....	.....	7,000	91 00	.....	.....	.....
Kentucky	.....	.....	.....	.....	.....	.....	586 00
Maine	.....	.....	.....	.....	.....	.....	17 00
Maryland	*1,000	1,300 00	.....	.....	.....	.....	22 00
Michigan	100	100 00	.....	.....	8	2 51	100 00
Mississippi	6	4 00	.....	.....	.....	.....	65 00
Nevada	.....	.....	.....	.....	.....	.....	400 00
New Jersey	20	18 00	209	2 00	.....	.....	.....
New Mexico	.....	.....	.....	.....	.....	.....	1 00
New York	161	16 00	2,450	25 00	.....	.....	2,015 00
North Carolina	89	106 00	.....	.....	.....	.....	1,195 00
Ohio	4,326	5,000 00	550	6 00	.....	.....	61 00
Oregon	.....	.....	.....	.....	.....	.....	416 00
Pennsylvania	120	90 00	9,300	125 00	.....	.....	16,442 00
Tennessee	.....	.....	.....	.....	271	55 41	625 00
Virginia	.....	.....	.....	.....	.....	.....	150 00
West Virginia	155	147 05	.....	.....	.....	.....	45 00
Wisconsin	.....	.....	.....	.....	.....	.....	202 00
Total	10,107	13,873 05	33,834	579 00	351	94 62	27,157 00

* 22 packages.

The following is an abstract of reports of district attorneys for the fiscal year 1884–'85 of internal-revenue suits pending, commenced, and disposed of:

	Number of criminal actions.	Number of civil actions *in personam*.	Number of actions *in rem*.	Total.
Suits pending July 1, 1884	2,490	354	60	2,904
Suits commenced during fiscal year 1885	4,488	252	28	4,768
Total	6,978	606	88	7,672
Suits decided in favor of United States:				
Judgments and costs paid	445	46	17	508
Judgments and costs not paid	2,185	72	.....	2,257
Total	2,630	118	17	2,765
Suits settled by compromise	188	25	22	235
Suits decided against the United States	703	55	4	762
Suits dismissed, abandoned, consolidated, &c.	1,373	79	8	1,460
Total suits disposed of	4,894	277	51	5,222
Suits pending July 1, 1885	2,084	329	37	2,450
Suits wherein sentence is suspended	729	.....	.....	729

	Fines, &c.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$126,388 92	.....	$126,387 59	$252,776 51
Amount of judgments recovered and costs taxed in civil actions *in personam*	.....	$185,515 04	6,265 31	191,780 35
Amount of judgments recovered and costs taxed in actions *in rem*	.....	11,855 09	2,339 40	14,194 49
Amount paid to collectors in criminal actions	25,345 48	.....	30,453 52	55,799 00
Amount paid to collectors in civil actions *in personam*	.....	130,969 90	3,586 60	134,556 50
Amount paid to collectors in actions *in rem*	.....	14,458 33	1,675 04	16,133 37

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1887, as follows:

For salaries and expenses of collectors	$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2,100,000
For dies, paper, and stamps	410,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	259,190
Total	4,619,190

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1886, are based upon an estimate of their probable collections according to the following scale, with the qualification

that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year.

For collection of—	Salary.	For collection of—	Salary.
$25,000 or less	$2,000	$375,001 to $425,000	$3,375
25,001 to $37,500	2,125	425,001 to 475,000	3,500
37,501 to 50,000	2,250	475,001 to 550,000	3,625
50,001 to 75,000	2,375	550,001 to 625,000	3,750
75,001 to 100,000	2,500	625,001 to 700,000	3,875
100,001 to 125,000	2,625	700,001 to 775,000	4,000
125,001 to 175,000	2,750	775,001 to 850,000	4,125
175,001 to 225,000	2,875	850,001 to 925,000	4,250
225,001 to 275,000	3,000	925,001 to 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 and upward	4,500
325,001 to 375,000	3,250		

EXAMINATION OF COLLECTORS' OFFICES.

On account of the limited force of revenue agents, and the number of transfers of collectors' offices required to be made during the last fiscal year, the examinations of collectors' offices were not made as frequently as the good of the service demanded.

From reports made by revenue agents in charge of this part of the work, however, it appears that the collectors' offices throughout the country are generally in good condition.

OFFICIAL FORCE.

The force connected with this bureau during the fiscal year which ended June 30, 1885, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1883, as modified, was 85 collectors, who received per annum salaries as follows;

Number.	Salary.	Number.	Salary.	Number.	Salary.
32	$4,500	2	$3,500	5	$2,875
2	4,250	3	3,375	11	2,750
5	4,000	4	3,250	2	2,625
1	3,875	1	3,125	4	2,500
2	3,750	7	3,000	1	2,125
3	3,625				

There were also employed during the year 963 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	145	$1,200	13	$500
11	1,900	137	1,100	1	450
34	1,800	3	1,050	2	425
1	1,750	1	1,025	6	400
10	1,700	133	1,000	2	360
31	1,600	6	950	25	300
2	1,550	59	900	3	250
55	1,500	4	850	1	240
8	1,450	24	800	12	200
127	1,400	1	750	7	150
2	1,350	15	700	3	120
35	1,300	1	660	2	100
4	1,250	14	600	1	60

Also 189 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	32	$1,200	2	$720
2	1,600	9	1,150	8	700
3	1,500	10	1,100	2	650
9	1,400	30	1,000	18	600
1	1,350	33	900	1	500
4	1,300	16	800	2	300
1	1,250	5	750		

Also 24 porters, messengers, or janitors, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	$600	3	$360	1	$120
2	500	5	300	3	100
1	480	2	200	2	75
1	450				

The force now connected with this Bureau in the various districts throughout the United States is 85 collectors, who receive per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
29	$4,500	2	$3,750	4	$2,875
1	4,375	3	3,625	11	2,750
2	4,250	3	3,500	1	2,625
2	4,125	2	3,375	4	2,500
5	4,000	2	3,250	1	2,250
1	3,875	11	3,000	1	2,125

There are also now employed 932 deputy collectors, who receive per annum salaries, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
21	$2,000	127	$1,100	1	$450
11	1,900	2	1,050	1	425
33	1,800	1	1,025	7	400
1	1,750	131	1,000	2	360
10	1,700	6	950	29	300
32	1,600	53	900	3	250
2	1,550	4	850	1	240
54	1,500	23	800	11	200
8	1,450	16	700	5	150
129	1,400	1	660	3	120
1	1,350	14	600	2	100
32	1,300	8	500	2	75
4	1,250	2	480	1	60
138	1,200				

Also, 180 clerks, who receive per annum salaries, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	32	$1,200	1	$720
2	1,600	9	1,150	9	700
3	1,500	9	1,100	2	650
9	1,400	28	1,000	13	600
1	1,350	31	900	1	500
4	1,300	17	800	2	300
1	1,250	5	750		

Also, 28 porters, messengers or janitors, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	$600	3	$360	4	$100
2	500	8	300	2	75
1	480	2	200		
1	450	1	120		

STOREKEEPERS, GAUGERS, ETC.

There are also employed 620 gaugers who receive fees not to exceed $5 per diem; 572 storekeepers and gaugers and 445 storekeepers whose pay does not exceed $4 per diem; 37 tobacco inspectors who receive fees to be paid by the manufacturers, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

Reductions in the number of this class of officers during the fiscal year ended June 30, 1885, were made as follows:

Gaugers	180
Storekeepers and gaugers	532
Storekeepers	214
Total reduction	926

The appropriation bill for the fiscal year ending June 30, 1886, contained the provision that storekeepers or storekeepers and gaugers, assigned to distilleries whose registered capacity is 20 bushels or less, shall receive $2 per day for their services.

The pay of those assigned to larger distilleries has been fixed according to the following scale:

Compensation for storekeepers and gaugers and storekeepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, $3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, $3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, $4 per day.

CONDITION OF THE OFFICE.

Although there has been a considerable reduction in the number ot persons employed in this Bureau, twenty-eight clerks having been recently dropped from the rolls, the work of the office which is steadily increasing, is in good shape and progressing in a satisfactory manner.

The officers, clerks, and employés connected with the Bureau have generally performed the duties imposed upon them faithfully and efficiently.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office durin the fiscal year ended June 30, 1885, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	408
Opinions prepared	396
Offers in compromise acted upon	412
Reward claims acted upon	46
Reports of suits and prosecutions	4,768

Claims for surplus proceeds of lands sold for direct taxes examined and disposed of	147
Amount paid in settlement of direct-tax claims	$20,693.89
Claims for return of purchase money examined and acted upon	18
Claims for refund of interest illegally collected under the direct-tax laws examined and disposed of	289
Amount of interest refunded	$4,619 26
Claims for abatement of taxes disposed of	4,688
Orders for abatement of taxes issued	749
Amount of abatement claims allowed (uncollectible)	$103,946.88
Amount of abatement claims allowed (erroneous assessment)	$4,619,834.50
Amount of abatement claims rejected (uncollectible)	$28,748.69
Amount of abatement claims rejected (assessment claimed to be erroneous)	$1,275,945 91
Claims for refunding of taxes disposed of	438
Amount of refunding claims allowed	$83,306 84
Amount of refunding claims rejected	$204,811 08
Number of rebate claims disposed of	99
Amount of rebate claims disposed of	$5,376 46

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	237,555
Returns and reports relating to fermented liquors, examined and disposed of	27,349
Computations of capacities of distilleries made, and data for assessment furnished	16,206
Locks examined and issued	1,571
Hydrometer sets, stems, cups and thermometers, tested and issued	1,714
Gauging-rods examined and issued	26
Wantage-rods examined and issued	32

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of	1,079
Reports relating to cigars examined and disposed of	22,313
Abatement and refunding claims audited	60

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	25,693,600
Collectors' orders and requisitions filled	3,450
Packages of stamps mailed	29,671
Brewers' permits issued	112,800
Books of stamps returned by collectors received and counted	45,197
Stamps and coupons returned by collectors received and counted	47,474,745
Stubs examined	12,781,547
Books of stamps and coupons referred to Fifth Auditor	28,617
Claims for redemption of stamps received and examined	2,028
Claims for redemption of stamps allowed and referred to Fifth Auditor	1,808
Claims for redemption of stamps rejected	1,527
Number of notifications of rejection and packages of stamps returned	1,527
Claims on Forms 66 and 66A examined and allowed	1,759
Tax-paid and special-tax stamps examined and checked on claims 66 and 66A	231,252
Stamps for which allowance has been made, counted	4,857,680
Packages of check stamps canceled and returned	144
Stamps canceled and returned	286,889
Reports examined and disposed of	29,112
Statements of accounts made	248
Names of persons copied as appearing liable to assessment	30,297
Names of persons copied and reported for assessment	16,944
Packages received by express recorded and distributed	322
Packages received by registered mail recorded and distributed	4,971
Value of stamps received from Bureau of Engraving and Printing	$127,387,771 98
Value of stamps issued to collectors	$123,388,856 24

Value of stamps destroyed		$1,832,574 98
Value of stamps forwarded to Fifth Auditor as vouchers in collectors' accounts		$11,910,488 65
Value of claims for redemption of stamps allowed		$116,631 89
Value of claims on Forms 66 and 66A allowed		$7,865,556 58
Value of check stamps canceled and returned		$5,737 78
Value of check stamps destroyed		$87,560 82
Value of check stamps rejected and returned		$11,997 01

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of		14,358
Reports relating to bonded accounts examined and disposed of		306,875
Reports and vouchers relating to exportations examined and disposed of		349,872
Claims for drawback disposed of		706

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of (154)		3,398
Monthly reports examined and disposed of		17,953
Quarterly reports examined and disposed of		371
Miscellaneous accounts examined and disposed of		353
Final accounts of collectors referred for settlement		42
Certificates of deposit for internal-revenue collections recorded		29,606
Amounting to	$112,360,527 93	
Certificates of deposit to credit of Secretary		478
Amounting to	$75,036 84	
Drafts mailed to collectors for gaugers' fees and expenses		7,951
Amounting to	$754,886 95	
Drafts mailed to collectors for transfer of special deposits		500
Amounting to	$80,503 30	
Drafts mailed to collectors for compromise offers returned		85
Amounting to	$8,405 70	
Drafts mailed to collectors for expenses of office		1,030
Collectors' monthly reports of taxes, &c., consolidated into yearly statements		869
Consolidated statements of monthly reports of taxes, &c., recorded		74

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	1,359
Reports of collectors relative to illicit spirits disposed of	84
Accounts of revenue agents examined	501
Miscellaneous expense accounts examined	156
Transcripts of books of leaf-tobacco dealers examined and abstracted	3,787
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	70
Reports of examining officers on condition of collectors' offices examined and recorded	203
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	944
Reports of revenue agents of seizures, &c., Form 170, examined and recorded	150

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared	72
Bonds of collectors and disbursing agents recorded	124
Commissions of gaugers, storekeepers and gaugers, storekeepers and tobacco inspectors recorded, and appointees notified	197
Bonds of subordinate officers examined and recorded	225

Reports of examining officers on condition of collectors' offices examined and acted upon	111
Letters for entire Bureau received and registered	40,688
Letters briefed and filed	23,133
Press copies of letters mailed, registered, and arranged for reference	45,204
Pages of press copy letters copied in record books, indexed, and compared	19,063
Pages letter and cap paper copied, compared, and registered	11,565
Orders for press copies for reference	3,561
Envelopes and labels addressed for circulars and blanks	3,998
Unrecorded press-copy books paged and indexed(1,000 pages each)	48
Pages blank books ruled and headings written	175
Letters paged in registers from record books	116,619
Rejected claims registered	8,382
Applications for appointment briefed and indorsed	1,414
Blank forms prepared and issued	6,801,946
Blank books issued	11,650

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1887, the sum of $259,190 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,200
Two heads of division, at	2,500
Five heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Fourteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 201 persons.

I also recommend the appropriation of the sum of $5,000 as salaries for two stamp agents at $1,600, and two counters at $900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

NUMBER AND VALUE OF STAMPS ISSUED.

STATEMENT of the NUMBER, KIND, and VALUE of INTERNAL-REVENUE STAMPS issued to COLLECTORS during the fiscal year ended June 30, 1885.

Denomination.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,404,300	$66,808,530 00
Stamps for distilled spirits, exportation	412,000	41,200 00
Stamps for distilled spirits, other than tax-paid and exportation	3,503,600	.....
Stamps for tobacco and snuff	309,489,639	17,739,933 09
Stamps for cigars and cigarettes	129,493,420	10,542,183 15
Stamps for special taxes	865,640	8,944,280 00
Stamps for fermented liquors and brewers' permits	61,339,740	19,312,730 00
Total	506,508,339	123,388,856 24

REDEMPTION OF CHECK STAMPS.

At the date of the last annual report there were about 1,200 packages of stamps, either adhesive or imprinted upon checks and drafts, which had been forwarded to this office for redemption, and which were undisposed of. These have since all been disposed of, with the exception of about 100 packages. Stamps of this kind are still being received for redemption, and are now being disposed of as current work.

MANUFACTURE OF PAPER.

During the present fiscal year, after due advertisement for proposals, a contract was entered into with Alexander Balfour, of Philadelphia, Pa., for the manufacture of about 450,000 pounds of paper for printing internal-revenue stamps; the rate to be paid under the contract is $7\frac{3}{4}$ cents per pound.

The work of manufacturing the paper commenced about the 20th day of July, 1885, and is still in progress.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps on foil wrappers for tobacco, which have been printed by John J. Crooke, of New York, a contract having been made with him for the imprinting of such stamps without charge to the Government, he receiving remuneration from manufacturers, and reimbursing to the Government the salaries of one stamp agent and one counter, amounting to $2,500 per annum.

TOBACCO.

The report of the tobacco industry for the last fiscal year shows gratifying results. Not only has there been a small increase in the amount of taxes collected, but there has been a marked increase of manufactured products, and an unusually large increase of the quantity of these products exported to foreign countries.

The number of persons and firms engaged in handling leaf-tobacco and in manufacturing and distributing it is largely in excess of any previous year.

The following exhibit will show the receipts for the last fiscal year from each particular source as compared with the receipts from the same sources during the previous fiscal year, and the aggregate amount of these receipts.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantities of different kinds of material used, and the amount of products manufactured. These tables are compiled from the reports received from collectors of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1884, a period of time differing from the fiscal year, which will account for any apparent discrepancies.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $26,407,088.48. This amount includes internal-revenue taxes imposed on imported tobacco, snuff, cigars, and cigarettes. The collections from the same sources made during the fiscal year ended June 30, 1884, were $26,062,399.98, showing an increase of $344,688.50.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	$321 58
Manufactured tobacco, at 8 cents per pound	13,953,088 73
Snuff, at 8 cents per pound	508,943 52
Total for year ended June 30, 1885	14,462,353 83
Total for year ended June 30, 1884	13,936,258 99
Increase in collections	526,094 84

Of this increase $465,362.90 was on chewing and smoking tobacco, and $60,731.94 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at $6 per thousand	$739 20
Cigars taxed at $3 per thousand	10,076,548 30
Cigarettes taxed at $3 per thousand	114 15
Cigarettes taxed at $1.75 per thousand	92 59
Cigarettes taxed at 50 cents per thousand	529,329 14
Total for year ended June 30, 1885	10,606,823 38
Total for year ended June 30, 1884	10,823,214 28
Decrease in collections from cigars and cigarettes	216,390 90

This decrease was all on cigars, being $291,517.77. On cigarettes there was an increase of $75,126.87.

OTHER COLLECTIONS.

Manufacturers of cigars and cigarettes, special tax, at $6	$105,139 81
Increase, special taxes, manufacturers of cigars, &c	7,177 62
Manufacturers of tobacco and snuff, special tax, $6	5,320 25
Increase of special taxes over year ended June 30, 1884	202 76
Dealers in manufactured tobacco, special tax, at $5	191 93
Dealers in manufactured tobacco, special tax, at $2.40	1,159,705 85
Total for year ended June 30, 1885	1,159,897 78
Total for year ended June 30, 1884	1,136,786 20
Increase	23,111 58
Peddlers of tobacco, special taxes	14,200 56
Decrease, peddlers of tobacco	264 45
Leaf dealers, special taxes, year ended June 30, 1885	53,352 87
Leaf dealers, year ended June 30, 1884	48,595 82
Increase special taxes, leaf dealers, year 1885	4,757 05

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1885, computed from the several quantities removed for consumption on payment of tax, together with the quantity removed in bond for export, is as follows:

TOBACCO AND SNUFF.

	Pounds.
Tobacco taxed at 16 cents per pound	2,010 00
Tobacco taxed at 8 cents per pound	174,413,609 00
Snuff taxed at 8 cents per pound	6,361,794 00
Total quantity removed for consumption	180,777,413 00
Tobacco and snuff removed for exportation	12,054,015 00
Total production year ended June 30, 1885	192,831,428
Total production year ended June 30, 1884	184,833,667

Increase of production, pounds, 7,997,761. Of this increase, 1,416,412 pounds were exported, and 6,581,349 pounds were put on the market for consumption.

CIGARS AND CIGARETTES.

	Number.
Cigars, &c., taxed at $6 per thousand	123,200
Cigars, &c., taxed at $3 per thousand	3,358,849,433
Cigarettes, taxed at $3 per thousand	38,050
Cigarettes, taxed at $1.75 per thousand	52,908
Cigarettes, taxed at 50 cents per thousand	1,058,658,280
Total number removed for consumption	4,417,721,871

	Number.
Cigars, removed in bond for export	1,557,550
Cigarettes, removed in bond for export	104,811,420
Total production, fiscal year 1885	4,524,090,841
Total production, fiscal year 1884	4,451,643,225
Increase	72,447,616

SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff	887
Manufacturers of cigars and cigarettes	17,523
Peddlers of tobacco	1,605
Dealers in leaf tobacco	5,034
Dealers in manufactured tobacco	483,249
Total number of special-tax payers	508,298
Special-tax payers, fiscal year ended June 30, 1884	496,853
Increase during last fiscal year	11,445

STATEMENT showing the NUMBER of CIGAR MANUFACTURERS' ACCOUNTS REPORTED, the NUMBER of CIGARS and CIGARETTES REPORTED MANUFACTURED during the calendar year 1884, *and the QUANTITY of TOBACCO USED THEREIN.*

State and Territory.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	Number.	*Pounds.*	*Number.*	*Number.*
Alabama	24	35,376	1,580,400	.....
Arkansas	25	41,724	1,967,270	.....
California	324	3,810,215	163,722,196	3,565,700
Colorado	68	89,168	3,903,747	.....
Connecticut	312	732,699	31,379,219	.....
Delaware	43	85,872	3,820,242	.....
Georgia	50	76,098	3,142,594	.....
Florida	158	1,383,635	60,580,952	632,491
Illinois	1,250	3,796,902	163,677,768	557,400
Indiana	468	1,041,597	43,587,109	.....
Iowa	294	987,505	43,484,516	.....
Kansas	159	326,495	13,657,100	.....
Kentucky	250	777,013	32,815,285	.....
Louisiana	163	1,149,621	40,888,565	9,492,310
Maine	65	97,527	3,971,206	.....
Maryland	605	2,518,197	93,778,499	130,720,860
Massachusetts	500	2,087,474	88,256,321	1,757,850
Michigan	601	2,156,865	89,574,860	.....
Minnesota	158	631,732	27,865,695	.....
Mississippi	.....	.....	.....	.....
Missouri	604	1,340,593	60,284,822	.....
Montana	6	7,518	311,350	.....
Nebraska	124	222,334	9,290,135	.....
Nevada	5	5,895	322,450	.....
New Hampshire	38	82,733	4,275,944	.....
New Jersey	847	1,500,413	64,670,554	22,248
New York	4,521	27,242,986	1,134,770,606	661,352,200
North Carolina	28	274,120	1,646,115	112,202,450
Ohio	1,562	5,730,047	254,970,642	.....
Oregon	18	26,762	1,200,785	.....
Pennsylvania	4,422	16,681,199	715,638,530	.....
Rhode Island	69	208,453	9,511,039	.....
South Carolina	20	26,418	1,231,135	.....
Tennessee	35	62,165	3,139,925	.....
Texas	66	126,907	5,486,188	.....
Vermont	22	83,079	3,352,938	.....
Virginia	186	998,675	57,595,761	.....
West Virginia	107	901,570	47,664,180	.....
Wisconsin	475	2,005,789	85,965,395	.....

RECAPITULATION.

Accounts reported on Form 144	18,672
Pounds of leaf-tobacco used	79,353,371
Cigars reported manufactured	3,372,982,038
Cigarettes reported manufactured	920,303,509

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, the AGGREGATE QUANTITY of LEAF TOBACCO and OTHER MATERIAL USED, and the AGGREGATE QUANTITIES of the DIFFERENT KINDS of MANUFACTURED TOBACCO PRODUCED during the calendar year ended December 31, 1884, together with a STATEMENT of the QUANTITY of MANUFACTURED TOBACCO ON HAND at the COMMENCEMENT and at the CLOSE of the year, the QUANTITY to be ACCOUNTED for, the QUANTITY REMOVED in BOND FOR EXPORT, the TOTAL SALES REPORTED, and the AMOUNT of TAXES PAID.

States and Territories.	Number of factories.	Leaf-tobacco and other materials used in manufacturing tobacco and snuff.							
		Leaf used.	Scraps used.	Stems used.	Licorice used.	Sugar used.	Other materials used.	Tobacco in process.	Total materials used.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas	8	102,042	2,028	.....	6,469	5,849	35	5,841	122,264
California	8	30,318	14,341	.....	40	770	82	20,406	65,957
Delaware	2	1,769,516	.....	83,054	68	200	.....	232,484	2,085,322
Georgia	8	73,846	.....	.....	3,092	1,825	1,446	2,489	82,698
Illinois	28	6,785,339	299,912	522,579	353,400	929,068	387,489	390,553	9,668,340
Indiana	8	72,948	11,030	.....	2,616	6,283	1,235	.....	94,112
Iowa	2	298,329	6,273	105,037	2,720	6,484	12,299	20,735	451,877
Kansas	1	27,926	6,509	.....	91	200	2,516	3,732	40,974
Kentucky	77	11,269,023	34,808	23,764	2,056,558	1,823,980	751,828	201,374	16,161,335
Louisiana	42	2,337,957	6,875	.....	17,608	5,659	135	.....	2,368,234
Maryland	14	4,845,311	678,713	997,395	86,275	123,406	94,031	626,591	7,451,722
Massachusetts	8	461,582	40,772	8,517	56,054	60,788	15,252	94,694	737,659
Michigan	8	5,377,194	181,829	446,530	466,316	639,696	466,840	441,654	8,020,059
Minnesota	2	3,515	.....	.....	.....	.....	.....	.....	3,515
Missouri	67	22,633,675	952,210	717,358	3,731,363	2,584,411	1,040,957	581,597	32,241,571
New Jersey	13	19,535,154	847,129	571,097	2,526,831	2,641,196	1,350,458	2,544,675	30,016,540
New York	96	13,950,425	2,384,284	164,269	1,168,232	1,055,552	798,885	1,087,943	20,609,590
North Carolina	205	13,294,676	174,115	395,860	460,819	194,467	288,309	1,020,790	15,829,036
Ohio	42	8,598,393	65,898	314,135	1,851,695	1,695,159	373,487	355,309	13,254,076
Pennsylvania	37	3,249,310	134,957	41,365	28,216	6,701	28,679	245,707	3,734,935
Texas	3	7,395	.....	.....	.....	.....	.....	.....	7,395
Tennessee	44	1,024,725	15,181	1,992	38,244	33,948	2,736	16,969	1,133,795
Virginia	189	42,754,806	361,299	50,821	2,517,493	2,266,906	1,615,796	707,126	50,274,247
West Virginia	9	52,039	445,421	.....	747	.....	.....	100	518,307
Wisconsin	5	4,306,819	42,332	745,136	69,151	277,612	104,126	118,886	5,664,062
Totals	926	162,862,263	6,725,916	5,188,909	15,444,098	14,360,160	7,336,621	8,719,655	220,637,622

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, &c.—Continued.

States and Territories.	Number of factories.	Tobacco and snuff produced.					Tobacco on hand January 1, 1884.	Total tobacco to be accounted for.	Unsold January 1, 1885.	Exported.	Sold.	Stamps required.
		Plug made.	Fine-cut made.	Smoking made.	Snuff made.	Total made.						
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Value.*
Arkansas	8	90,280	.....	2,333	233	92,846	30,327	123,173	56,727	.....	66,446	$5,299 73
California	8	765	.....	43,342	.....	44,107	237,658	281,765	167,395	7,047	107,323	8,585 96
Delaware	2	2,300	.....	97	1,795,159	1,797,556	49,526	1,847,082	53,084	.....	1,793,998	143,519 81
Georgia	8	56,227	.....	.....	3,027	59,254	56,943	116,197	40,712	2	75,483	3,038 68
Illinois	28	1,613,838	2,099,819	4,679,866	81,238	8,474,761	550,038	9,024,799	296,492	8,042	8,718,665	728,460 54
Indiana	8	23,302	.....	44,385	8,656	74,343	12,415	86,758	24,419	.....	62,339	4,986 88
Iowa	2	24,000	394,073	426	.....	418,499	13,095	431,594	14,656	.....	416,938	33,355 04
Kansas	1	15,644	.....	8,641	.....	24,285	29,238	53,523	15,247	.....	38,276	3,062 08
Kentucky	77	10,771,085	1,233,427	944,441	14,594	12,953,547	923,179	13,876,726	628,828	31,306	13,216,592	1,051,503 02
Louisiana	42	.....	1,507,049	149,733	93,080	1,749,862	209,178	1,958,940	247,280	91,782	1,619,878	129,771 75
Maryland	14	.....	170,997	5,591,637	424,632	6,187,266	346,089	6,533,355	352,155	54,058	6,127,142	490,234 32
Massachusetts	8	416,982	190	50,095	45,917	513,184	4,313	517,497	134	27,039	490,324	39,226 00
Michigan	8	521,987	2,266,753	4,686,176	.....	7,474,916	398	7,475,314	241	5,398	7,469,675	597,593 37
Minnesota	2	.....	.....	3,542	.....	3,542	1,150	4,692	809	.....	3,883	310 72
Missouri	67	20,987,844	426,038	4,082,546	89,617	25,586,045	2,350,404	27,936,449	2,037,447	3,209	25,895,793	2,068,263 18
New Jersey	13	14,227,697	2,598,947	3,321,422	2,359,218	22,507,283	72,874	22,580,157	58,526	156,020	22,365,611	1,789,579 44
New York	96	4,881,365	3,626,767	7,052,837	133,447	15,694,416	190,284	15,884,700	190,344	629,968	15,064,388	1,205,501 36
North Carolina	205	6,921,489	1,472	4,340,032	50,504	11,313,497	4,655,624	15,969,121	3,622,309	150,869	12,195,943	976,418 51
Ohio	42	7,557,953	1,259,579	2,393,340	26,265	11,239,137	611,441	11,850,578	804,797	9,877	11,035,904	809,204 96
Pennsylvania	37	2,183	36,715	2,200,201	832,372	3,071,471	109,277	3,180,748	100,125	2,748	3,077,875	245,675 19
Texas	3	.....	.....	7,194	.....	7,194	.....	7,194	.....	.....	7,194	575 62
Tennessee	44	680,443	1,846	52,088	112,919	847,296	484,145	1,331,441	410,003	615	920,823	73,948 37
Virginia	189	35,630,657	.....	783,283	73,028	36,486,968	9,420,897	45,907,865	8,209,177	7,604,637	30,094,051	2,409,243 32
West Virginia	9	9,566	.....	474,841	.....	484,401	58,744	543,145	31,986	.....	511,159	40,892 82
Wisconsin	5	4,003	956,211	4,250,239	3,325	5,213,778	33,347	5,247,125	21,773	208	5,225,144	417,806 74
Totals	926	104,439,604	16,579,883	45,172,737	6,127,230	172,319,454	20,450,484	192,769,938	17,374,666	8,793,425	166,601,847	13,357,157 41

DIRECT TAX.

Claims for surplus proceeds of the sale of lands under the direct-tax laws, for payment of which the sum of $190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Number of claims on hand July 1, 1884	118
Number of claims received during the year	25
Number of claims reopened during the year	13
Total	156
Number of claims examined and disposed of during the year	147
Number of claims pending July 1, 1885	9
Amount paid during the year ending June 30, 1885	$20,693 89
Amount previously paid	23,330 21
Total paid to July 1, 1885	44,024 10

CLAIMS FOR PURCHASE-MONEY.

Number of claims for payment to purchasers at direct-tax sales on account of eviction (act of May 9, 1872, as amended) on hand July 1, 1884	13
Number received during the year	6
Total	19
Number of claims examined and disposed of	18
Number of claims pending July 1, 1885	1

INTEREST CLAIMS.

Number of claims under section 4, act of February 25, 1867, for refund of interest alleged to have been illegally collected by the direct-tax commissioners, examined and disposed of	289
Pending July 1, 1885	None
Amount of interest refunded	$4,619 26

CORRESPONDENCE.

Total number of letters received	483
Total number of letters written	760

RECOMMENDATIONS REGARDING DIRECT TAX.

By the act of August 5, 1861 (12 Stat., 292), Congress imposed a direct tax of $20,000,000 upon the whole United States, which was apportioned among the different States and Territories according to population.

Another act was passed June 7, 1862, for the collection of the tax in the insurgent States.

The loyal States assumed their quota. In the insurrectionary States commissioners were appointed to make collections.

The commissioners were engaged in making assessments and collections in the eleven insurrectionary States when Congress authorized a suspension of further collections in the States referred to until January 1, 1868, and by act of July 23, 1868, the suspension was further continued until January 1, 1869, since which date collections have not been resumed.

The act of March 26, 1867, section 3, provides "that the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States whenever, in his judgment, their service is no longer needed, and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation."

The services of the direct-tax commissioners and their employés were thereupon discontinued.

The amount of direct tax which is still uncollected is as follows:

State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.	State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.
Alabama	$529,313 33	$520,821 87	North Carolina	$198,742 06	$190,000 22
Arkansas	107,686 72	77,803 82	South Carolina	152,781 35	Overpaid.
Colorado	21,388 44	21,388 44	Tennessee	287,963 43	281,775 94
Dakota	3,241 33	3,241 33	Texas	174,265 16	225,098 61
Florida	72,756 26	33,992 86	Utah	26,982 00	26,982 00
Georgia	501,939 86	512,959 58	Virginia	286,499 37	213,501 30
Louisiana	71,385 83	117,371 55	Washington Territory	3,487 17	3,487 17
Mississippi	343,500 12	338,342 10	Wisconsin	51,145 56	51,145 56

A bill was introduced in the last Congress, the object of which was to remit the direct taxes not collected or paid, and to refund to the States, Territories, and the District of Columbia, the amount which had been paid.

There is a discrepancy between the books of the First Comptroller and those of the Register of the Treasury as to the amount of direct taxes which has been collected and as to the amount still due.

I recommend that an examination be made to ascertain the exact amount still due, and that proper action be taken to obtain a settlement of the accounts of the direct-tax commissioners which are still unsettled.

SCHOOL FARMS.

There are eighteen "school farms" in South Carolina still owned by the United States, and rented from year to year by the collector of internal revenue.

These school farms are lands which were bid in by the tax commissioners for the Unifed States, and set apart for school purposes, and were not thought to be subject to either redemption or sale under the act of June 8, 1872.

Each school farm contains 160 acres, with the exception of three, which contain respectively 40, 130, and 800 acres.

The following is a statement of rents collected from school farms during the past four years:

For the year ending December 31, 1881	$223 99
For the year ending December 31, 1882	245 78
For the year ending December 31, 1883	221 75
For the year ending December 31, 1884	527 45

These rentals are invested in United States bonds and added to the school fund, the interest of which is used for the support of public

schools in the parishes of Saint Helena and Saint Luke, South Carolina, under the provisions of an act of Congress approved March 3, 1873.

The amount of the fund which has accumulated is invested as follows:

United States 4s	$47,800
United States 4½s	700

The income from the fund is expended by a board of three commissioners, called the "South Carolina free-school fund commissioners."

In 1882 the amount expended was	$2,200
In 1883 the amount expended was	2,100
In 1884 the amount expended was	2,228

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the first of July, 1884, there were pending 278 claims for abatement of taxes assessed, amounting to $87,075.29, and during the year 5,577, amounting to $7,182,077.59, were presented. Of these, 4,035 claims, amounting to $4,723,781.38, have been allowed by this office, and 1,639 claims, amounting to $1,304,694.60, have been rejected or returned for amendment.

This left 181 claims for abatement still pending on the 30th of June, 1885, amounting to $93,776.20. Since that date and up to the 1st of October, 939 other claims have been filed, amounting to $157,942.26; 670 have been allowed, amounting to $127,641.40; and 215 rejected or returned for amendment, amounting to $72,579.59; and on the 1st day of October, 1885, 161 claims for abatement were pending, amounting to $51,497.43.

About $3,800,000 of the taxes abated consisted of taxes on bonded spirits reported for assessment at the maturity of the bonds and afterwards exported, or in some cases withdrawn tax-paid prior to the actual assessment.

REBATE CLAIMS.

On the 1st of July, 1884, there were pending 15 claims for rebate, amounting to $1,207.55. During the fiscal year there were presented 94 more, amounting to $4,586.42.

Of these, 75, amounting to $4,011.53, have been allowed, and 32, amounting to $1,657.99, have been rejected or returned for amendment, leaving pending and undisposed of 2 claims, amounting to $124.45.

A few claims have been received since June 30, 1885, but in most cases these, with those hereafter to be received, will be disallowed, because not presented within the time required by the statute.

REFUNDING CLAIMS.

On the 1st of July, 1884, there were pending 479 claims for the refunding of taxes collected, amounting to $588,778.25, and during the year 439 other claims, amounting to $260,167.11, were presented.

Of these, 252 claims, amounting to $83,306.84, have been allowed by this office, and 483 claims, amounting to $534,949.28, have been rejected or returned for amendment.

This left 183 claims for refunding still pending on the 30th of June last, amounting to $230,689.24. Since that date, and up to the 1st of

October, 102 other claims have been filed, amounting to $26,154.14; 50 have been allowed, amounting to $6,778.78, and 44 rejected or returned for amendment, amounting to $7,332.90, and on the 1st of October, 1885, 191 claims for refunding were pending, amounting to $242,731.70.

STATEMENT of SALES of REAL PROPERTY ACQUIRED under the INTERNAL-REVENUE LAWS, of which the PURCHASERS RECEIVED QUIT-CLAIM DEEDS from the UNITED STATES during the fiscal year 1884–'85.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
July 19, 1884	Mar. 31, 1871	J. Kirchhoff & Co..	The premises known in 1871 as the distillery of J. Kirchhoff & Co., No. 80 Pearson street, Chicago, Ill.	$500 00
Aug. 16, 1884	Apr. 16, 1881	Samuel Orr.....	170 acres, more or less, in the fifth civil district of Marshall County, State of Tennessee.	400 00
Sept. 27, 1884	Nov. 3, 1882	John Neal.....	200 acres in the fifth civil district of Putnam County, Tennessee.	40 00
Nov. 8, 1884	Nov. 3, 1882	James Maynard	25 acres in the thirteenth civil district of Putnam County, Tennessee.	25 00
Dec. 13, 1884	Feb. 8, 1872	Black & Williams ..	300 acres in the so-called Still-House tract, in Montgomery County, Tennessee.	50 00
Dec. 16, 1884	Jan. 1, 1884	Joseph Hinton.....	Land lot No. 96 in the sixteenth district of De Kalb County, Georgia.	149 30
Jan. 3, 1885	Dec. 5, 1882	J. P. Sweaney	One-half undivided interest in land lots 287, 288 17, 18, 19, 20, and 21 = 1,045 acres, in Wilkinson County Georgia.	300 00
Apr. 25, 1885	Apr. 30, 1878	Smith & Co.....	One tract of 60 acres land in Moore County, Tennessee.	50 00
Apr 30, 1885	Apr. 22, 1871	Bowlby heirs	Lot No. 25, in the city of Carbondale, Jackson County, Illinois.	75 00
June 6, 1885	May 31, 1878	C. H. Jones	Eight town lots in Woodville, Tyler County, in the State of Texas.	50 00
Total ..	.....	.....	.....	1, 639 30

NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT showing the NUMBER of PERSONS who paid SPECIAL TAXES in the SEVERAL STATES and TERRITORIES during the special-tax year ended April 30, 1885.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf-tobacco.	Dealers in leaf-tobacco not exceeding 25,000 pounds.	Retail dealers in leaf-tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	1	1,363	41	.....	21	.....	.....	.....	6,761	.....	.....	1	19	9	8,216
Arkansas	.....	707	26	.....	18	1	3	.....	6,342	10	2	.....	8	12	7,129
California	97	10,545	255	2	314	35	1	.....	13,594	8	25	221	227	43	25,367
Colorado(*a*)	7	2,288	79	.....	55	9	.....	.....	4,637	.....	3	29	62	31	7,200
Connecticut	15	2,934	51	.....	301	85	20	.....	6,465	1	11	21	160	81	10,145
Delaware(*b*)	2	652	8	.....	31	.....	.....	.....	3,460	3	4	5	14	6	4,185
Florida	.....	349	6	.....	152	16	.....	.....	2,849	.....	1	.....	3	17	3,393
Georgia	17	1,387	55	.....	36	.....	.....	.....	5,841	6	5	.....	34	22	7,403
Illinois	91	9,504	217	7	1,025	43	6	.....	30,252	21	70	116	915	148	42,415
Indiana	15	5,915	78	.....	405	71	15	.....	17,260	7	20	42	169	90	24,087
Iowa	7	3,549	52	.....	258	4	1	.....	15,248	3	14	100	229	60	19,525
Kansas	3	2,086	21	.....	112	.....	.....	1	10,541	2	7	11	65	36	12,884
Kentucky	66	4,208	247	1	227	1,146	452	.....	10,385	89	13	29	124	29	17,016
Louisiana	28	5,423	165	1	126	30	.....	.....	7,495	39	30	10	23	22	13,392
Maine	.....	1,014	7	.....	59	.....	.....	.....	6,020	.....	41	.....	80	8	7,229
Maryland	86	5,506	168	.....	680	109	35	.....	11,351	11	15	53	172	45	18,231
Massachusetts	54	7,525	205	1	446	54	3	.....	16,529	11	110	34	418	169	25,559
Michigan	10	6,098	53	.....	512	16	1	.....	16,765	11	59	112	184	119	23,940
Minnesota	18	4,474	52	.....	161	4	.....	.....	10,098	2	7	131	107	68	15,122
Mississippi	1	929	23	.....	1	.....	.....	.....	5,358	.....	.....	.....	153	9	6,474
Missouri	66	6,787	193	1	586	98	25	.....	19,054	63	21	54	189	129	27,266
Montana(*c*)	3	2,253	89	.....	7	.....	.....	.....	3,392	.....	4	55	62	37	5,902
Nebraska(*d*)	2	2,320	44	.....	103	1	.....	.....	9,000	.....	7	30	73	67	11,647
Nevada(*e*)	3	401	12	.....	1	.....	.....	.....	901	.....	.....	12	7	5	1,342
New Hampshire	2	1,169	7	.....	30	.....	.....	.....	2,672	.....	22	5	158	39	4,104
New Jersey	17	6,838	55	.....	683	12	.....	.....	15,047	9	70	60	350	111	23,252
New Mexico(*f*)	4	1,920	48	.....	1	.....	.....	.....	2,573	.....	.....	24	22	37	4,629
New York	253	29,673	797	3	3,884	453	.....	.....	58,110	101	359	288	2,493	439	96,853
North Carolina	5	2,082	27	.....	29	244	71	.....	9,015	196	57	1	33	14	11,774
Ohio	91	14,581	330	2	1,353	321	98	.....	32,732	36	156	150	339	177	50,366
Oregon(*g*)	4	1,935	45	.....	16	13	1	.....	4,459	.....	2	81	102	19	6,677
Pennsylvania	249	18,792	431	2	3,808	356	79	.....	50,207	31	313	336	741	335	75,680
Rhode Island	7	1,285	40	.....	59	1	.....	.....	3,193	.....	24	3	61	18	4,691
South Carolina	.....	931	16	.....	13	.....	.....	.....	6,333	1	2	1	13	8	7,318

Tennessee	13	1,602	49	.....	26	211	57	.....	7,613	39	17	5	22	16	9,670
Texas	15	3,159	71	.....	62	3	.....	.....	13,393	1	2	11	542	143	17,402
Vermont	.....	426	2	.....	24	.....	.....	.....	2,218	.....	11	.....	59	7	2,747
Virginia	17	2,783	44	.....	152	467	60	.....	7,808	187	2	2	31	14	11,567
West Virginia	7	943	15	.....	127	14	21	.....	4,815	10	.....	7	20	6	5,985
Wisconsin	31	5,982	75	.....	433	53	11	.....	12,803	5	42	190	193	60	19,878
Total	1,307	182,318	4,199	20	16,337	3,870	960	1	472,589	903	1,548	2,230	8,676	2,705	697,662
Total for special-tax year, 1884	1,406	180,068	4,291	25	15,349	3,378	1,050	4	449,872	701	1,415	2,240	8,220	2,705	670,724

(*a*) Including the Territory of Wyoming.
(*b*) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
(*c*) Including the Territory of Idaho.
(*d*) Including the Territory of Dakota.
(*e*) Including the Territory of Utah.
(*f*) Including the Territory of Arizona.
(*g*) Including the Territory of Washington.

NOTE.—The collections of Nevada were included with those of California during the first three months of the special-tax year, and the collections of Utah were included with those of Montana for the same period.

DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1885:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	4	4	.....	.....	105	105	109	109
Arkansas	23	17	.....	.....	25	25	48	42
California	3	2	.....	.....	258	247	261	249
Connecticut	1	1	.....	.....	59	57	60	58
Delaware	1	1	.....	.....	69	68	70	69
Georgia	63	51	.....	.....	321	291	384	342
Illinois	24	23	.....	.....	19	18	43	41
Indiana	16	9	.....	.....	32	32	48	41
Iowa	1	1	.....	.....	6	6	7	7
Kansas	1	1	.....	.....	3	3	4	4
Kentucky	314	192	1	1	365	360	680	553
Louisiana	.....	.....	.....	.....	2	2	2	2
Maryland	21	19	.....	.....	8	8	29	27
Massachusetts	2	2	7	7	12	12	21	21
Missouri	28	21	.....	.....	50	50	78	71
Mississippi	.....	.....	.....	.....	9	9	9	9
Nebraska	2	2	.....	.....	.....	.....	2	2
New Hampshire	.....	.....	1	1	2	2	3	3
New Jersey	1	1	.....	.....	102	102	103	103
New Mexico	.....	.....	.....	.....	6	6	6	6
New York	4	4	.....	.....	74	74	78	78
North Carolina	376	329	.....	.....	1,214	1,214	1,590	1,543
Oregon	1	1	.....	.....	5	5	6	6
Ohio	37	27	.....	.....	34	34	71	61
Pennsylvania	98	86	.....	.....	35	35	133	121
South Carolina	20	16	.....	.....	45	45	65	61
Tennessee	90	55	.....	.....	238	238	328	293
Texas	5	3	.....	.....	19	19	24	22
Vermont	.....	.....	.....	.....	6	6	6	6
Virginia	47	39	.....	.....	1,071	1,071	1,118	1,110
West Virginia	6	6	.....	.....	101	101	107	107
Wisconsin	6	5	.....	.....	.....	.....	6	5
Total	1,195	918	9	9	4,295	4,245	5,499	5,172

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of FRUIT DISTILLERIES REGISTERED and OPERATED during the FISCAL YEAR ended June 30, 1885, *by COLLECTION DISTRICTS.*

Districts.	Registered.	Operated.
Alabama	105	105
Arkansas	25	25
California:		
First district	128	122
Fourth district	130	125
Connecticut	59	57
Delaware	69	68
Georgia	321	291
Illinois:		
Fourth district	11	10
Thirteenth district	8	8
Indiana:		
Sixth district	7	7
Seventh district	22	22
Eleventh district	3	3
Iowa:		
Second district	3	3
Fourth district	3	3
Kansas	3	3
Kentucky:		
Second district	105	105
Fifth district	44	44
Sixth district	2	2
Seventh district	58	56
Eighth district	156	153
Maryland	8	8
Massachusetts:		
Tenth district	12	12
Missouri:		
First district	25	25
Fourth district	4	4
Sixth district	21	21
Mississippi	9	9
Louisiana	2	2
New Hampshire	2	2
New Jersey:		
First district	36	36
Third district	34	34
Fifth district	32	32
New Mexico	6	6
New York:		
Fourteenth district	38	38
Fifteenth district	13	13
Twenty-first district	9	9
Twenty-eighth district	14	14
North Carolina:		
Fourth district	425	425
Fifth district	310	310
Sixth district	479	479
Oregon	5	5
Ohio:		
Sixth district	4	4
Tenth district	11	11
Eleventh district	10	10
Eighteenth district	9	9
Pennsylvania:		
First district	27	27
Ninth district	1	1
Twelfth district	5	5
Nineteenth district	1	1
Twenty-second district	1	1
South Carolina	45	45
Tennessee:		
Second district	87	87
Fifth district	151	151
Texas:		
Third district	2	2
Fourth district	17	17
Vermont	6	6
Virginia:		
Second district	289	289
Fourth district	472	472
Sixth district	310	310
West Virginia	101	101
Total	4,295	4,245

STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION at the BEGINNING of EACH MONTH during the fiscal year ended June 30, 1885, and the FIRST THREE MONTHS of the present fiscal year.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	382	8	38,499	150,617	9,341	7,943	158,560
August	297	8	34,500	135,624	10,028	8,526	144,150
September	294	8	47,855	189,308	8,814	7,424	196,732
October	284	3	42,975	170,026	7,551	6,419	176,445
November	312	8	51,797	205,052	7,782	6,614	211,666
December	395	9	60,753	240,926	8,123	6,905	247,831
January	454	9	63,173	248,025	10,189	8,663	256,688
February	478	8	62,744	245,774	9,827	8,358	254,132
March	515	8	77,549	299,829	10,268	8,727	308,556
April	568	6	85,128	329,301	8,946	7,604	336,905
May	555	7	90,063	345,913	8,776	7,460	353,373
June	479	8	69,244	267,065	5,967	5,072	272,137
July	327	9	40,759	159,124	6,234	5,300	164,424
August	262	7	26,390	103,348	5,650	4,799	108,147
September	212	8	42,594	174,295	7,122	6,054	180,349

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880, 1881, 1882, 1883, 1884, AND 1885.

COMPARATIVE STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION on the 1st day of September in each of the years 1880 to 1885, inclusive.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349

* * * * * * *

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1885, was 1,195, of which number only 918 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1884, were 1,291 and 1,078, respectively, showing a decrease during the last fiscal year of 96 in the number registered and of 160 in the number operated.

The decrease in the number registered and in the number operated occurs in the class of distilleries having the smaller capacities for the production of spirits.

In the larger distilleries the decrease in the number registered is very slight while the increase in the number operated is considerable.

During the fiscal year ended June 30, 1884, 1,052 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 905, or 86 per cent., were operated. Of the larger distilleries, whose daily capacities vary from above 60 bushels to 500 bushels, and from 500 bushels to several thousand bushels per diem, 239 were registered, and 173, or 72 per cent., were operated.

During the fiscal year ended June 30, 1885, 958 of the smaller distilleries were registered, and 731, or 76 per cent., were operated. Of the larger distilleries 237 were registered, and 187, or 79 per cent., were operated.

The decrease (94) in the number of small distilleries registered was exceeded by the decrease in the number operated, there having been 174 less of this class operated than in the year previous.

There was an increase (14) in the number of large distilleries operated, although a small decrease (2) occurred in the number registered.

* * * * * * *

COMPARATIVE STATEMENT of MATERIALS USED and SPIRITS PRODUCED during the last EIGHT (fiscal) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1878	14, 680, 552	54, 499, 677	1, 995, 645	1, 603, 376
1879	18, 735, 814	69, 649, 166	2, 801, 307	2, 243, 455
1880	24, 006, 359	87, 915, 969	3, 110, 190	2, 439, 301
1881	31, 291, 175	115, 609, 644	2, 710, 307	2, 118, 506
1882	27, 459, 095	104, 149, 077	2, 121, 804	1, 704, 084
1883	18, 644, 787	72, 235, 175	2, 373, 106	1, 801, 960
1884	18, 927, 982	73, 724, 581	2, 259, 536	1, 711, 158
1885	17, 865, 203	72, 834, 198	2, 719, 416	2, 081, 165
Total	171, 610, 967	650, 617, 487	20, 091, 311	15, 703, 005
Average	21, 451, 370	81, 327, 186	2, 511, 413	1, 962, 875

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1885 (17,865,203 bushels), is a decrease of 1,062,779 bushels from the amount used in the preceding fiscal year (18,927,982 bushels), and is 3,586,167 bushels less than the average (21,451,370 bushels) for the last eight years.

The number of gallons of spirits produced from grain during the year (72,834,198), shows a decrease of 890,383 gallons from the product (73,724,581 gallons) of the year ended June 30, 1884, and is 8,492,988 gallons less than the average product (81,327,186) for the last eight years.

The yield of spirits from each bushel of grain is 4.076 gallons, showing a marked advance. The yield for the two preceding years was 3.895 for 1884 and 3.874 for 1883.

The quantity of molasses used for the production of rum during the fiscal year is 2,719,416 gallons, an increase of 459,880 over the quantity used in the year previous (2,259,536 gallons) and an increase of 208,003 gallons upon the average quantity (2,511,413 gallons) used during the last eight years.

The quantity of rum distilled from molasses during the fiscal year is 2,081,165 gallons, an increase of 370,007 gallons upon the product of the previous fiscal year, and an excess of 118,290 gallons above the average product (1,962,875 gallons) of the last eight years.

* * * * * * *

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

I desire to invite your special attention to what appears to be a pressing need for legislation taxing all fractions of a gallon of distilled spirits.

Under the present law any fractional part of a gallon amounting to one-half gallon or over, in a cask or package, is taxed as a gallon, but any fractional part of a gallon less than one-half gallon in any cask or package is exempt from tax. This provision was undoubtedly made upon the assumption that in filling large numbers of packages the fractional parts of a gallon would be indifferently above or below a half gallon, as might happen, and that the fractions taxed as full gallons would balance the fractions exempt from tax.

But in practice this assumption has not proved to be correct.

It is quite practicable for the distiller so to fill his packages as to have a large fraction less than one-half gallon in nearly every instance.

The tax-payer does not omit to avail himself of this opportunity, and consequently taxable fractions, equal to or exceeding a half-gallon, occur in packages when filled at the distillery cisterns, only infrequently and by accident, while the untaxed fraction is of constant occurrence.

When spirits remain in the distillery warehouse for a considerable time the natural changes in their volume and proof will render the size of the fraction, upon regauge at the time of withdrawal, a matter of chance entirely, as assumed by the statute.

But much the larger portion of the spirits manufactured remains in warehouse for a brief period only, and very large quantities are, immediately after entry, removed to rectifying houses, where the untaxed fractions are made fully available by the distiller or owner.

It is probable that at least five hundred thousand packages contained a large, untaxed fraction upon removal from warehouse, during the last fiscal year, over and above the packages whose fractions, taxed and untaxed, fairly offset each other.

The direct result of this practice, as it has prevailed in former years, is the loss of a very appreciable amount of revenue. But during the last year a disposition has been manifested to profit by this method of avoiding taxation to a greatly increased extent.

The plan has been adopted at several large distilleries of substituting packages of ten gallons capacity and upwards in place of the spirit barrel of ordinary size, for the sole purpose, apparently, of obtaining the benefit of the untaxed fraction as frequently as possible.

This threatens to be a matter of very serious consequence, as the profit derivable from the fractions, especially if trebled or quadrupled, is sufficient to induce or to compel competitors to resort to the same device, and a large part of the distillers of finished spirits and of high wines already declare that they shall be forced to adopt it.

The tax lost thereby is but one of the evils resulting from this practice. The multiplication of packages increases the labor and expense of gauging and inspection, and of the reports and accounts of the packages and their contents. But the evil most to be deprecated is an unwholesome rivalry of this sort, which is found to stimulate invention and to lead continually to efforts to obtain other advantages, and those of a less legitimate character, in advance of competitors in business, or in place of the benefits from fractions in cases where the latter are not available.

I am of the opinion that the practice should be checked without delay, and that the best remedy will be found in taxing all fractional parts of

a gallon of distilled spirits; and for this purpose I respectfully recommend that legislation be had which, in lieu of the present method of taxing and exempting fractions, shall authorize the assessment and collection monthly, in like manner as other taxes are assessed and collected, of the tax upon the whole number of proof gallons, or of wine gallons when below proof, which the fractions of gallons removed from each distillery warehouse may aggregate.

DISTILLATION OF FRUIT—BONDED WAREHOUSES FOR FRUIT BRANDY

The production of brandy from apples, peaches, and grapes, exclusively, is carried on under much simpler rules and restrictions than govern the distillation of all other articles. Distillers of those fruits are exempted from many of the provisions of law relating to the manufacture of spirits, under authority conferred upon the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, by section 3255 of the U. S. Revised Statutes.

The limitation, however, of this authority to the exemption of distillers of apples, peaches, and grapes, exclusively, operates to prevent the distillation of many other fruits whose use for the production of brandy would not justify the employment of distilleries arranged under and conforming to the general provisions of law concerning distillation.

During every fruit season applications are made to distill various fruits under the regulations concerning apples, peaches, and grapes. These applications must, of course, be refused. This works a hardship and compels a waste of fruit which might otherwise have afforded a profit to the owner, and to the revenue.

I think it would be expedient to extend the provisions of the statute to all fruits.

Distillers of brandy from grapes are afforded, by the act of March 3, 1877, the advantage of three years' storage of their product in special bonded warehouses, which are authorized to be established for that purpose, but not to exceed ten in number in any one collection district.

This law enables the grape brandy producers to fully ripen their spirits, and to secure an advantageous market for them. It also furnishes greater security for the payment of the tax upon this class of spirits, which must be bonded or tax-paid at the time of making the monthly return of their product. The extension of the same privilege to distillers of apples and peaches and of other fruits whose distillation may be authorized under the regulations governing the distillation of the fruits above named might be reasonably expected to inure to the benefit of the revenue as well as of the distillers, as the necessity for disposing of the spirits before they have reached a profitable stage in order to meet the tax accruing is believed to discourage distillation to some extent.

The compensation of the officers assigned to such warehouses would be the chief additional expense incurred, but if authority were given for the assignment of officers of the class known as storekeepers and gaugers to such warehouses the expense would be reduced to a minimum. The warehouses for grape brandy have been established only in California, and four warehouses have been found sufficient for each of the two large districts in that State.

I am of the opinion that it would be advisable to make the provisions of the act of March 3, 1877, applicable to all distillers of fruit brandy.

WOOD-ALCOHOL.—ITS USE IN COMPETITION WITH ETHYL ALCOHOL.

I think it proper to refer to an alleged competition which tax-paid ethyl alcohol suffers from untaxed wood-alcohol or wood-naphtha.

It has been represented to me that manufacturers employing tax-paid grain alcohol in their business find other manufacturers successfully using wood-naphtha for like purposes with results detrimental to the business of those using alcohol.

It is further stated that the process of deodorizing wood-alcohol has been so far perfected as to render it possible to employ it in many of the arts and trades in place of ethyl alcohol without detection, and possibly with equal advantage.

This information has been so recently received that it has not been practicable to fully verify the statements made. But I have thought it best to invite attention to the matter at this time in view of the important consequences which might follow if these representations should prove to be well founded.

If wood-alcohol can be deodorized to a considerable degree, if not entirely, its employment in the various manufactures from which it has heretofore been excluded may affect to some extent the production of grain alcohol, from which, in its various grades, so large a proportion of the revenue from distilled spirits is derived.

The methylation, also, of grain alcohol by the addition thereto of a small proportion of wood-naphtha, in order to permit the use of the alcohol in industrial pursuits without payment of tax thereon, as has been proposed, would hardly afford the degree of safety against the use of the alcohol as a beverage which has been attributed to it.

* * * * * * *

DIMINISHED PRODUCTION OF SPIRITS.

The quantity of spirits (74,915,363 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1885, is less than the production (75,435,739 gallons) of the year 1884 by 520,376 gallons.

This decrease is distributed among the different kinds known to the trade as follows:

Decrease in production of—

	Gallons.
Gin	2,263
High wines	3,509,799
Pure, neutral, or Cologne spirits	1,434,298
Miscellaneous	614,713
Total decrease	5,561,073

Increase in production of—

	Gallons.	
Bourbon whisky	3,380,918	
Rye whisky	238,085	
Alcohol	1,051,687	
Rum	370,007	
Total increase		5,040,697
Net decrease		520,376

* * * * * * *

DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits, 67,649,321 gallons, withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1885, is less than the quantity (78,342,474 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1884, by 10,693,153 gallons, the decrease being distributed among the different kinds known to the trade as follows:

Decrease in withdrawals of—

	Gallons.
Bourbon whisky	4,288,223
Rye whisky	1,168,356
Alcohol	24,105
Rum	103,740
High wines	3,094,282
Pure, neutral, or cologne spirits	958,385
Miscellaneous	1,068,458
	10,705,549
Less increase in withdrawals of gin	12,396
Total decrease	10,693,153

If the quantity (816,617 gallons, as stated by the chief of the Bureau of Statistics) of domestic spirits exported and reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses for consumption upon payment of the tax during the year ended June 30, 1885, is found to be 68,465,938 gallons, or 9,876,536 gallons less than the quantity so withdrawn for consumption during the fiscal year ended June 30, 1884.

This great falling off in the principal source of internal revenue is largely due to the operation of the internal-revenue laws, especially of those laws arbitrarily limiting the time within which spirits must be withdrawn from distillery warehouses without reference to the demands of trade.

This period was fixed by the internal-revenue act of July 20, 1868, at one year from the date of the entry of the spirits for deposit in the warehouse. Under this restriction the distillers naturally limited their production to their estimate of the year's demand, and as this estimate for so short a period was probably based largely upon actual orders in advance, no serious trouble arose through overproduction up to the date (March 28, 1878) when the time was extended to three years. Nor was any notable trouble occasioned in this way through this extension, the 5 per cent. per annum interest clause of the joint resolution of Congress granting the extension having evidently operated to retard such a tendency.

The situation seems, however, to have greatly changed upon the passage of the internal-revenue act of May 28, 1880, which repealed the interest clause of the joint resolution of March 28, 1878, and also greatly stimulated the accumulation of spirits in distillery warehouses by authorizing the abatement of the tax on the spirits lost by leakage, evaporation, and other natural causes in such warehouses. The effect was immediate. Within one year the quantity of spirits in these warehouses was doubled and increased until at the close of the fiscal year 1882 the maximum quantity of 89,962,645 gallons was reached. At the close of the fiscal year 1883 the quantity was reduced to 80,499,993 gallons, and at the close of the year 1884 to 63,502,551 gallons.

The great reduction in the year 1884 was necessary in consequence

of the maturing of the three years bonds of 1881, covering the remnant of the product (117,728,150 gallons) of that year, the largest product known in the history of internal-revenue taxation.

This reduction was largely secured through the withdrawal of spirits from warehouse upon payment of the tax, which spirits were not needed for actual consumption, but remained on storage in the hands of wholesale liquor dealers after the tax was paid. It was also partially secured by the exportation of spirits to such points as Bermuda, Bremen, and Hamburg, where they were stored in warehouses expressly provided for them, and where, I am informed, the greater part of those which have not been returned to the United States now remain.

The quantity exported to these three points during the years 1884 and 1885, exclusive of alcohol and cologne spirits (for which there is an actual foreign demand), is 8,270,203 gallons, of which 816,617 gallons are known to have been reimported as above stated. Estimating the quantity returned during 1884 at 453,586 gallons, leaves 7,000,000 gallons on storage at those points liable to be reimported for consumption in the United States in competition with the other spirits of that class now remaining in distillery warehouses.

Besides the 7,000,000 gallons of domestic spirits on which the internal-revenue tax has never been paid which remained in store in foreign warehouses at the close of the year ended June 30, 1885, there then remained in distillery warehouses 10,229,473 gallons of spirits, which had so remained for a period exceeding the three years from the date of the entry for deposit.

It appears that under an opinion of the Attorney-General of December 24, 1884, such spirits as are covered by transportation bonds or exportation bonds are allowed to remain in distillery warehouses during a time reasonably necessary in the process of exportation even after the expiration of the three years' limit fixed by the warehousing bond. This time was limited by my predecessor, with the approval of the then Secretary of the Treasury, to seven months. Not being able to see the necessity for so long a time to accomplish the transportation of the spirits to the port of export, I have, with the approval of the present Secretary, reduced the time to thirty days, and so limited the time within which such bonds may be filed as to collect the tax on or before the expiration of the time (three years) within which spirits may remain in distillery warehouses. The only time now obtainable in excess of the three years is that which occurs through the necessary delay in enforcing the payment of the tax.

Of three methods provided by law, that by assessment was adopted in January, 1883, at the time the general necessity for forcible measures became apparent. This method, adopted by Commissioner Raum, under the advice of Secretary Folger, presents some advantages over the other systems. It is much more expeditious than that involving a suit on the warehousing bond, and although less prompt than the mode of collecting by distraint without assessment, it has the advantage over the latter plan in rendering property other than the spirits themselves liable to distraint for the tax. The plan of enforcing the payment of these taxes and the consequent withdrawal of the spirits from distillery warehouses by assessment has therefore not been changed.

The Attorney-General's opinion of July 2, 1883, to the effect that where the spirits are withdrawn from the distillery warehouse with the intention of being landed at a foreign port and of subsequently being returned to the United States they are not withdrawn for exportation, may have had some effect to prevent the withdrawal of spirits where the

intention to export, as stated in the notice, was not the intention to export as defined by the Attorney-General. In view of this opinion, collectors of customs have been directed to inquire into the matter of intention when the spirits are returned to the United States, and in some instances have decided that the original intention included the purpose to reland in the United States, whereupon the tax has been collected as to such returned spirits on the quantity withdrawn from the distillery warehouse. Cases of this kind have, however, been very rare, and necessarily so in view of the difficulty involved in deciding that a man's intentions are different from those he has in each case declared them to be.

In the light of past experience it is deemed safe to predicate that the bulk of the Bourbon whisky and rye whisky shipped to Bermuda, Bremen, and Hamburg, Germany, will be eventually returned to the United States, but it will not be returned by the parties who give the transportation bond, or exportation bond, upon which the spirits are withdrawn from the distillery warehouse; and even if it were so returned by them it is difficult to say that such was their intention when they gave the notice and bond. No doubt the exporters would be glad to find a market for their products abroad, and so be relieved of the expense of the return voyage. Under these circumstances, and in view of the fact that the law accords the privilege of exportation free of tax to holders of all kinds of spirits in distillery warehouses alike, I have not felt warranted in interfering with exportations to the ports named, or in discriminating against these kinds of spirits and in favor of alcohol, rum, or other kinds of spirits which, when once shipped abroad, are not often returned.

It is hardly to be supposed that a distiller would produce spirits if he knew beforehand that the spirits would not be purchased by any one able and willing to pay the tax thereon until they had lain in a bonded warehouse in Bremen, Germany, one or more years. It is evident that the distillers are unable to determine beforehand the quantity of spirits they will be able to dispose of within three years. Under this view of the matter it would be better for the distiller, if there is to be any limitation of the bonded period, (and it would certainly simplify the administration of internal-revenue laws) to restore the time given in the warehousing bond from three years to one year, as provided in the act of July 20, 1868.

I am of the opinion, however, that a better plan would be to allow spirits to remain in distillery warehouses an indefinite time, subject to peremptory withdrawals in case of excessive losses, provided the United States is reimbursed for the additional expense incident to such storage. As in case of all other articles subject to internal revenue tax, the quantity actually consumed is the measure of the quantity upon which the tax is paid. Any law, therefore, which fixes the date of the payment of the tax at any time other than the date of the actual demand for consumption is a disturbing element in the business of the producer, more or less severe as the business of the distiller varies more or less from the artificial standard set up by the law.

* * * * * *

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of spirits (4,424,314 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of the actual leakage in warehouse from packages withdrawn during the

year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named.

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1880	78, 199, 283	75, 834	.096
1881	84, 335, 900	811, 46C	.962
1882	80, 281, 611	1, 231, 336	1.533
1883	83, 291, 190	2, 291, 013	2.750
1884	92, 022, 593	3, 858, 494	4.193
1885	*90, 925, 782	4, 424, 314	4.866

*Includes 7,750,696 gallons stamped for export but not actually withdrawn.

The maximum allowance fixed by the act above named, on account of leakage in warehouse during the full bonded period of three years, is seven and one-half gallons to each package of not less than forty wine gallons' capacity, or 18.75 per cent. of that capacity. On this basis the average bonded period for all classes of spirits withdrawn from warehouse during the year 1884 would represent less than nine months, and as to withdrawals during 1885 rather more than nine months of the full bonded period authorized by law.

A large percentage of such withdrawals, however, is made up of high-proof spirits, such as alcohol and high wines, which are held in bond only for a limited period of time, and on which, in many cases, no leakage whatever is claimed. On the other hand, spirits, such as bourbon and rye whiskies, are, in a majority of cases, held in warehouse for the full bonded period, and the large increase in the amount of leakage allowed during the years 1883, 1884, and 1885 over previous years is due to the proportionally large increased withdrawals of this latter class of spirits.

As the foregoing tables show not only the quantity of all kinds of spirits withdrawn for all purposes and the quantity allowed for leakage, evaporation, &c., but also the quantity of each kind so withdrawn and so allowed, they afford the means of determining the actual amount of tax paid on each gallon of each kind of spirits produced. Computations on this basis show that the tax paid on withdrawal of each gallon produced was as follows: Bourbon whisky, nearly 81 cents per taxable gallon; rye whisky, nearly 80 cents per gallon; alcohol, 89.99 cents per gallon; rum, 89.23 cents per gallon; gin, 89.74 cents per gallon; high wines, 89.61 cents per gallon; pure, neutral, or cologne spirits, 89.56 cents per gallon; miscellaneous, 88.34 cents per gallon.

Except as to bourbon and rye whiskies, the above computations are made on the tax-paid withdrawals of the fiscal year ended June 30, 1885. As to these kinds of spirits the computations were based on withdrawals made in the fiscal year ended June 30, 1884. The computations as to bourbon and rye were not made for 1885, as the leakage allowances as to these spirits includes allowances on the bulk of the 7,750,696 gallons stamped for export but not actually withdrawn from warehouse. These leakages would make the rate of tax as to these two classes of spirits appear to be less than 80 cents per gallon.

* * * * * * *

Of the 517,912 gallons shown by the preceding table to have been lost by casualties during the year 1885, 333,825 gallons were lost through one casualty by fire, which occurred at a warehouse in the twenty-second district of Pennsylvania, and the total quantity lost during the year is found to represent one gallon out of every two hundred and sixty-seven gallons held on deposit in distillery warehouses during the year.

SPIRITS WITHDRAWN FROM WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES.

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, and for use in their chemical laboratories, and of spirits of various kinds for the use of the United States, amounted during the year to 27,330 gallons, or 6,493 gallons more than the quantity withdrawn during the previous year.

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SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1880	16,765,666	18.55+
1874	4,060,160	5.90+	1881	15,921,482	13.52+
1875	587,413	0.96+	1882	8,092,725	7.64+
1876	1,308,900	2.25+	1883	5,326,427	7.19+
1877	2,529,528	4.22+	1884	9,586,738	12.70+
1878	5,499,252	9.80+	1885	10,671,118	14.24+
1879	14,837,581	20.63+			

The increased withdrawals for exportation, as shown in the above table, for the years 1884 and 1885 consist mainly of bourbon and rye whiskies, the quantity of such spirits withdrawn for export being, for 1883, 988,842 gallons; for 1884, 4,112,268 gallons; and for 1885, 4,399,230 gallons.

These withdrawals, as stated in a preceding paragraph relative to withdrawals of spirits on payment of the tax, were made upon entries for exportation to such ports as Bremen and Hamburg, Germany, and Hamilton, Bermuda, from which points the spirits have from time to time been returned to the United States and entered for consumption upon payment of a duty equal to the internal-revenue tax thereon.

The authority for accepting a duty equal to the internal-revenue tax is found in section 2500 of the Revised Statutes of the United States. A limitation fixed by the statute, however, is to the effect that the article, in this case the spirits, shall be exported from the United States and reimported. The Secretary, therefore, early sought the opinion of the Attorney-General in the matter. The opinion of the Attorney-General and subsequent action of the Secretary and of this Office are as follows:

DEPARTMENT OF JUSTICE,
Washington, July 2, 1883.

SIR: Yours of May 21 states that large quantities of domestic distilled spirits now remain in distillery bonded warehouses subject to a tax payable within three

years from the date of their entry for deposit, under the act of May 28, 1880, and that the time during which payment of the tax is suspended upon 12,000,000 gallons thereof expires within the present calendar year; that you are informed that the owners of a large quantity of such spirits propose to *withdraw* it under section 3330, Revised Statutes, and acts of June 9, 1874, and March 1, 1879, in order to ship it to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country and entering it, either for warehousing or for consumption, under section 2500, Revised Statutes, claiming at the same time that under the warehouse laws such spirits may remain in warehouse, without payment of duties, for a period not exceeding three years from the date of their importation. (Sec. 2970, Rev. Stats.)

In pursuance of this plan, several thousand barrels of spirits are now at Newport News, Va., for the purpose of shipment.

Thereupon you ask:

First. Is such shipment of whisky, with such purpose and intention, to Bermuda, and landing it there, an exportation within the intent of section 3330, Revised Statutes, and the act of 1874 (18 Laws, 64), and does such shipment and landing there fulfill the conditions of the exportation bond and discharge the whisky from the internal-revenue tax thereon?

Second. Is such whisky, upon return to this country, entitled to be admitted under section 2500, Revised Statutes, on payment of a duty equal to the tax imposed thereon by the internal-revenue laws?

Third. Is it entitled upon return to this country to the rights and privileges of imported merchandise, under the warehouse laws, chapter 7, Title 34, Revised Statutes?

To the above statement you have, June 23d, added, as a *variation*, the following, which is also to be considered and made an additional subject of discussion:

"(1) The exporters propose to comply with all the requirements of the law in respect to the exportation of their whisky, so that the transportation and export bonds shall be canceled and the whisky exported, legally discharged from the lien the Government has upon it for an internal-revenue tax.

"(2) Arrangements have been made for the storage of the whisky in Bermuda for a period of twelve months, and longer, at the option of the owners, at advantageous rates of storage, in a climate which in a remarkable degree facilitates the ageing of whisky.

"(3) No arrangements have been made for the return of said spirits, and that the same or any part thereof will not be returned to this country except in response to the demand of trade, and that the exportations are being made for the purpose of relieving an overloaded home market, with the intention, in due course of business, of making sale of all that can possibly be placed upon the British and Continental markets.

"(4) It is the intention of the exporters to preserve the identity of the spirits exported, so that if a market is found in the United States for any portion of it, it can be entered as domestic distilled spirits reimported, upon which a duty equal to the internal-revenue tax will be levied and collected."

Inasmuch as all the statutes which are cited by you describe the transaction in the course of which occur the details as to which the above questions arise by one or other form of the word "export," it is important to ascertain what that word means.

Its dictionary signification is *to carry out of a country*. By the very force of language this denotes only such an act as, *when completed*, results in a carrying out—*i. e.*, that no act can be so denoted if at its completion the thing carried has been returned within the country. It is no more true in common parlance than in law that a transportation of goods from San Francisco to New York is an *exportation* of them, even although between their departure and arrival they lie for some time in the ports of Callao and Rio Janeiro, and although the conversation about them occurs whilst they so lie.

Furthermore, it is not because by statute coastwise transportation can only take place in *American* bottoms that such goods have not at any period of the transit been *exported*. It would be equally true of goods in the course of transportation, under section 4347, R. S., in a *British* bottom from Ogdensburg via Toronto to Chicago, even if spoken of whilst lying at Toronto.

It is, therefore, only when the executed act *results* in carrying the goods out of the country that it is an *exportation*.

It is hardly necessary to go further upon this matter and say that in speaking of *an act* I include any transaction *done in accordance with original intention*, no matter how complex, or how much broken into *bits*. Unity of intention unites all such details into *one whole*.

The American citizen who goes abroad for an indefinite period, intending to educate his children in Germany, and, in the interval, or subsequently to locate himself for one advantage or another in Italy and in other countries, intending, after all, to return to live in America, does not lose his citizenship at any moment of his absence. The whole affair was only *one* visit. And so if a cask of Madeira is carried to Cal-

cutta for the benefit of the voyage, such benefit to be enjoyed *after its return*, this is not an exportation; nor in the absence of a special context giving to such additional incident that effect, can it make any difference if in the mean time it be temporarily *landed* at one foreign port, or at several.

In general, then, neither the lapse of long time, nor the incidence of numerous details affects the *unity* of an act.

I find nothing in the context of the Statutes under consideration to disturb this usual signification of the word *export*. Although it may be noticed that the context in the present case goes to *confirm* the above conclusion as to the meaning of *export*, as one to which the legislature was actually advertent, for the transaction by which domestic liquors are allowed to be shipped abroad, is one which such context recognizes as making them objects fit for *importation*, *i. e.*, *foreign* goods.

There may be instances in the statutes where the word "export" is shown, directly or by the context, to have been used *irregularly*, as, for instance, in section 1955, where the "*exportation" to Alaska from any port in the United States* is spoken of; but these are *exceptional*, their effect being of course limited to what is in the same connection expressly provided, and therefore without influence upon what ordinarily is the statutory use of the word.

In the case put by you in your first note, in which an intention exists to carry spirits now at Newport News, Va., to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country, I am of opinion that there will be no *exportation*, or, consequently, *importation, so far, at all events, as to entitle the owners to any privileges connected with exportation or importation.*

Whether they may subject themselves to another class of the provisions of the custom law is obviously a different matter, and will best be decided when a specific case arises.

(1) The *landing* specified in the bond referred to in your first question is by its own words, and by those of the statute which requires it, a landing in the course of an *exportation*. No landing at Hamilton, therefore, in the case put by you, is such landing. Neither landing nor any other detail, statutory or other, can obviate the necessity of that *intention*, which is of the essence of exportation. I therefore answer your first question in the negative.

(2) I must add, of course, that the case in view is not within section 2500 for the purposes of your second question.

(3) Equally, such spirits will not be entitled to the rights and privileges referred to in Question 3.

I now ask your attention to the effect of the variations of which you speak in your second note.

I premise that I understand these statements to affect cases in which *nothing else appears* as to the intention of the owners in shipping the goods out of the country; for if they accompany cases in which the intention is ascertained to be what you have already stated, I am of opinion that the main support of the theory of the owners fails them, there being no exportation; so, if the only intention in shipping them abroad is for a twelve-months' storage in Bermuda, that also is inconsistent with *exportation*.

As the legal notion of emigration is a going abroad with an intention of not returning, so that of exportation is a severance of goods from the mass of things belonging to this country with an intention of uniting them to the mass of things belonging to some foreign country or other.

All emigration as above defined is attended with a chance that the intention may afterwards (*i. e.*, after actual removal) be changed. This chance does not affect the character of the act. Nor does the circumstances of an original speculation that such chance may occur, or even a resolution that upon a certain contemplated contingency the party about to emigrate will return, *ex. gr.* upon a change of government, or upon the loss of his health, &c., affect the validity of an emigration otherwise *bona fide*. I suppose that the case may often be the same with exportations as above defined, viz, a contingent change in the state of the market, by which it may be profitable to bring them back, the *immediate bona fide* purpose as well as act, however, being to seek a foreign market. This would, nevertheless, be an *exportation*, and upon return, of course, an *importation*. Nor would such exportation be *defeated* by the incident of "preserving the identity" of the goods.

But if the only purpose were to obtain for a time the advantages which some foreign port gives for improving spirits, and meanwhile of escaping some home revenue regulation upon domestic spirits, and acquiring after return some home revenue privilege appropriate to foreign spirits, I submit that the statutory requisites for such effect would be wanting. I say *the statutory requisites*, for I admit that if those requisites are duly complied with they must have their due statutory effect, and there would in such case be no ground for suggesting *fraud*.

I cannot say that the variations above amount to more than *evidence* of exportation or of the contrary. The mere carrying goods abroad is, of course, strong evidence

that they are being exported. Whether *proof* or not is another matter. I suppose that you do not wish a mere discussion of the weight or direction of the testimony contained in the *variations*. If questions shall be made hereafter in the courts upon the matters under consideration neither party will take any advantage from what may be said upon them here.

And in closing it may be well to express what no doubt is now understood, but may be forgotten, viz, that the Government will not be bound hereafter by any part of this discussion that may then be seen to be ill-founded. There is nothing in this opinion, or I suppose in any other part of the transaction, which the owners in question can rely upon as having the force of an estoppel or contract, in case the Government shall then be better advised as to its rights.

This opinion has no force whatever except as advice by one Department to another in a future contingency, as to which the latter Department very properly wishes to warn citizens whose interests therein are very large. With every disposition to treat the owners of these spirits with perfect candor, it must be recollected that definiteness under the circumstances is unattainable, and that it is not in the power of officers of the Government to trammel the discretion with which in the interests of the public these transactions will otherwise have to be considered, or the freedom with which accordingly they must otherwise be treated when the proposed "exportation" and "importation" shall have happened.

The present statements and discussion will of course go to show a disposition to deal fairly upon the part of these owners, and for that they must always have credit; but no engagement or embarrassment will come of what is said upon the part of the Government.

Very respectfully, your obedient servant,

S. F. PHILLIPS,
Solicitor-General.

The SECRETARY OF THE TREASURY.

During my absence these questions were put to the Solicitor-General, and he has passed upon them and submitted the above opinion and answers. Having examined the subject myself, I concur with him and approve of his opinion and answers to the questions propounded.

BENJAMIN HARRIS BREWSTER,
Attorney-General.

In pursuance of this opinion the following letters were written:

TREASURY DEPARTMENT,
Washington, D. C., July 21, 1883.

Messrs. Wood, Pollard & Co., of Boston, have addressed a letter to this Department, dated the 17th instant, in which they state that a firm in Boston exported, some months since, in bond, to Hamilton, Bermuda, a quantity of whisky of domestic manufacture, which was returned to your port in January last, where it now remains in bonded warehouse. They have agreed with the holder to buy 25 barrels of this whisky, delivered in Boston, in bond, and they ask what course may lawfully be taken in the premises.

Guided by the opinion of the United States Attorney-General, this Department holds that articles the growth, product, or manufacture of the United States, when exported and reimported under section 2500 United States Revised Statutes, are not within the purview of our customs-warehousing system, and that they cannot lawfully be stored under the laws creating that system. This will apply to distilled spirits, the manufacture of the United States, once exported and reimported under the section above cited. Upon the landing of such spirits collectors of customs will exact payment of a duty equal to the tax imposed by the internal-revenue laws. They will not permit them to be entered for storage in bonded warehouses; and on failure of other means to obtain the duty, they will seize and hold them for the same, and all legal expenses of their action.

In the case now before the Department, and spoken of in the beginning of this letter, a warehouse bond has sometimes been taken in good faith, and under a mistaken but innocent belief in the legality and regularity thereof. Because of that the spirits to which that bond applies may be dealt with as an exceptional case in accordance with the conditions of the bond.

Very respectfully,

CHAS. J. FOLGER,
Secretary.

To the COLLECTOR PORT OF NEW YORK.

[5845.—Cancellation of interual-revenue export bonds.]

This Department is in receipt of your letter, dated the 28th of June last, transmitting an application by W. J. Osborne, assignee of Ives, Beecher & Co., for the cancellation of bond No. 760, given by him June 11, 1883, in the sum of $4,700, to secure the production within six months of a foreign customs certificate to cover thirty barrels of whisky imported per bark Alfred from Bermuda.

It is alleged that the whisky on exportation from the United States was covered by internal-revenue export bond No. 4125, which bond has been canceled on the inclosed evidence. Connected with the evidence produced was a certificate from a foreign revenue officer, showing the landing at Bermuda of the "goods and merchandise" described in the landing certificate. No separate certificate, in compliance with the conditions of bond No. 760, has been produced, as required by the regulations covering such cases. The foreign certificate presented was rejected, and the bond in question taken on the ground that the certificate did not state that the whisky therein mentioned was the whisky returned to the United States, and on the ground, further, that there was no identification of the imported whisky as that which was exported.

In reply to your request for instructions, I have to state that a certificate should be presented in the usual manner, in accordance with the conditions of the bond. The Department declines to authorize the acceptance, as a sufficient compliance with said conditions, of the certificate already produced. Inasmuch as the Attorney-General has expressed the opinion that the shipment of distilled spirits abroad, with the purpose of bringing it back to the United States to evade the immediate payment of the tax thereon, is not a legal exportation, the Department, in cases which appear to come within the scope of that opinion, will insist upon a rigid compliance with its regulations, and waive none of its requirements as to the exportation or importation of distilled spirits.

As regards the question whether your action was in accordance with the general regulations in taking a bond for the production of a certificate under the circumstances, you are informed that while articles 373 to 379, inclusive, of the regulations of 1874, do not expressly refer to such cases. there seems to be no reason why a bond may not in a proper case be taken as well where the merchandise is subject to a duty equal to the tax imposed by the internal-revenue laws under section 2500, Revised Statutes, as where it is free. The regulations cited may therefore be applied in such cases.

Your inquiry whether upon an importation of this character the duty chargeable on foreign spirits should not be exacted in the absence of a foreign customs certificate showing that the whisky is the identical whisky exported, is, therefore, answered in the negative, provided it is a *bona-fide* reimportation of an American manufacture, that a bond be given as aforesaid, and that the other regulations upon the subject shall be observed. (Collector of customs, New York, August 3, 1883.)

[1885.—Department No. 46.—Division of customs.—Circular.—Reimportation of distilled spirits.]

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., April 14, 1885.

To Collectors and other Officers of the Customs:

In an opinion of the Attorney-General, printed in Decision 5829, of July 21, 1883, the question was discussed of the status for duty purposes of distilled spirits manufactured in the United States, shipped to foreign countries without payment of the internal-revenue tax, and subsequently returned to the United States, the circumstances under which the shipment abroad was made indicating that it was the intention of the parties interested when making the shipment to return the spirits to the United States. The opinion of the Attorney-General was that a shipment and return under such circumstances did not constitute an exportation and importation.

Lately considerable quantities of spirits have been shipped from the West to St. John, N. B., *via* Boston, and afterwards returned to Boston within short periods of time, and upon such return duty was assessed under section 2500, Revised Statutes, and on the quantity returned by the customs gauger, without a *correction* of volume for temperature as required by the Internal Revenue Regulations.

The Department decides that, on the facts stated, the shipment and return did not constitute an exportation and reimportation under the opinion of the Attorney General, and that therefore the merchandise was not entitled to entry under section 2500, Revised Statutes. Where a collector of customs shall receive such domestic merchandise from a foreign port and in the original distiller's packages, and the facts bring the case

within the rule stated, he will deliver the merchandise to the collector of internal revenue for the district, who will dispose of the same under instructions to be issued by the Commissioner of Internal Revenue.

C. S. FAIRCHILD,
Acting Secretary.

1885.—Department No. 52.—Internal Revenue.—Circular No. 286.—Domestic Distilled Spirits not re-imported though returned from abroad.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., April 28, 1885.

To Collectors of Internal Revenue:

The attention of collectors of internal revenue in charge of exports and others is called to Department Circular No. 46, of the 14th instant (31 Internal Revenue Record, page 117), relative to the "reimportation of distilled spirits" subject to tax under internal-revenue laws, which circular announces the decision that, on the facts stated therein, domestic spirits shipped ostensibly for export and returned as therein set forth are not exported, and that upon return they are not entitled to entry under section 2500, Revised Statutes. Collectors of customs who receive such domestic spirits from a foreign port in the original distiller's packages, when the facts bring the case within the rule stated, are required by the circular to deliver the merchandise to the collector of internal revenue for the district. Any collector of internal revenue to whom spirits are delivered by a collector of customs, under the provisions of the above described circular, will receive the same, and will require, on behalf of the distiller or owner, payment of the tax on each package, on the quantity ascertained by the regauge thereof made upon withdrawal from the distillery warehouse. The collector will then deposit the money in the nearest designated depository to the credit of the collector in whose district the spirits were produced. He will then transmit the triplicate certificates of deposit to such collector, forwarding therewith a statement in which the name of the distiller, the number of each package, and the taxable contents of each, as determined by the marks thereon, are fully set forth. Upon receipt of the same, the collector in charge of the distillery warehouse will carefully compare the statements with his records and with the gauger's original report of the regauge for exportation on file in his office, and, if the proper tax is found to have been paid, he will issue a tax-paid stamp for each package, as in case the spirits had been originally withdrawn upon payment of the tax, excluding, however, the amount covered by excessive leakage on which tax was paid to him when the spirits were bonded for export.

He will thereupon transmit the stamps to the collector through whom he received the tax, who will detail a gauger to affix the stamps. When the stamps are affixed the gauger will write across the face of each the following words: "Affixed under provisions of Circular No. 286."

In the great majority of cases likely to arise under this circular, the certificate of landing will have been received by the collector of internal revenue prior to the return of the spirits, thus obviating the necessity of any reference to the matter in the bonded distilled spirits account other than to report the spirits on Form 93 *c* as covered by stamps representing taxes not reported on Form 94 A.

If, however, the taxes are paid before the receipt of evidence of landing abroad, the collector will ask for special instructions in the matter.

In case the collector, to whom the spirits are delivered by the collector of customs, is in doubt as to the district in which the spirits were produced, he should report the name of the distiller and serial numbers of the packages to this office. Upon receipt of such report he will be furnished with the name and address of such collector.

JOS. S. MILLER,
Commissioner

1885.—Internal revenue.—Circular No. 287.—Transfers of domestic distilled spirits from collectors of customs to collectors of internal revenue.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 1, 1885.

When a collector of customs has received domestic spirits from a foreign port in the original distiller's packages which fall within the rule announced in Circular, Department No. 46, 1885, Division of Customs, he will serve upon the internal-rev-

enue collector for the district in which such spirits are found a notice in duplicate as follows:

CUSTOM HOUSE, PORT OF ——— }
———, 188– }

——— ———*Collector of Internal Revenue:*

SIR: You are hereby notified that the following-described spirits, produced by ——— ———, a distiller in the —— district of ——, which were withdrawn from —— distillery warehouse under an entry for exportation, and under a (transportation or exportation) bond dated ———, 188—, and which were cleared from this port of ——— on the —— day of ——, 188—, but were not exported and consequently not reimported, will, in accordance with instructions contained in circular, Department No. 46, 1885, division of customs, be delivered to you upon your receipting therefor.

Number of packages and kind of spirits.
Marks and serial numbers of packages.
Numbers of warehouse stamps.
Numbers of export stamps.
Name of claimant.
These spirits are in General Order Warehouse No. —, located at ———.

——— ———,
Collector of Customs.

Upon receipt of the appropriate tax-paid stamps as provided in Internal Revenue Circular No. 286, the internal revenue collector to whom the spirits have been delivered when directing a gauger to affix the stamps will also direct him to regauge the spirits and to report to him in detail the actual contents of each package both in proof gallons and in wine gallons.

He will then deliver one of the duplicate notices marked "Original" to the collector of customs, with his receipt appended thereto in the following form:

Received of ——— ———, collector of the port of ———, the above-described spirits delivered to me under the instructions contained in circular, Department No. 46, 1885, division of customs. The actual aggregate contents of the above packages were found by a regauge made under my direction to be ——— wine gallons ——— proof gallons, as will appear in detail from the annexed report of the gauger.

——— ———,
Collector of Internal Revenue.
———, —, 188–.

The collector of internal revenue will require the claimant to receipt to him upon the duplicate notice, for the spirits upon the delivery thereof with the tax-paid stamps affixed.

This receipt will be in the following form:

——— ——, 188–.

Received of——— ———, collector of internal revenue for the ——— District of ———, the above described spirits which, according to the marks and brands thereon, contained, at the time of their withdrawal from the distillery warehouse, taxable gallons as follows:

Serial number of package.
Taxable gallons.

H. C. ROGERS,
Acting Commissioner.

Approved.

D. MANNING,
Secretary of the Treasury.

* * * * * * *

STATEMENT of the QUANTITY, in AGGREGATE TAXABLE GALLONS, of DISTILLED SPIRITS of the DIFFERENT KINDS known to the TRADE, PRODUCED, WITHDRAWN, and REMAINING in WAREHOUSE in the United States for the fiscal year ended June 30, 1885.

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
DR.	*Gallons.	*Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1. Remaining in warehouse July 1, 1884..	41,170,338	15,011,778	393,409	487,236	93,367
2. Produced and bonded during the year...	12,277,750	5,328,043	13,436,916	2,081,165	639,461
Total	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total number of gallons.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1. Remaining in warehouse July 1, 1884...	411,071	1,428,000	4,507,352	63,502,551
2. Produced and bonded during the year..	3,235,889	27,104,382	10,811,757	74,915,363
Total	3,646,960	28,532,382	15,319,109	138,417,914

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
CR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
3. Withdrawn on payment of tax during the year	13,204,672	4,805,499	7,975,899	950,623	631.015
3. Lost by leakage or evaporation in warehouse	3,235,643	935,383	3,827	16,385	1,750
4. Withdrawn for export during the year.	3,775,221	624,009	4,944,168	932,140	832
5. Withdrawn for scientific purposes during the year	2,094	204	24,459	.....	.....
6. Withdrawn for transfer to manufacturing warehouse	.....	935	131,553	.....	.....
7. Lost by casualty, &c., during the year	156,369	336,182	.....	44	.....
8. Remaining in warehouse June 30, 1885..	33,074,089	13,637,609	750,419	669,209	99,231
Total	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total number of gallons.
CR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
3. Withdrawn on payment of tax during the year	3,434,372	26,437,464	10,209,777	67,649,321
3. Lost by leakage or evaporation in warehouse	14,948	20,505	195,873	4,424,314
4. Withdrawn for export during the year.	.....	340,139	54,609	10,671,118
5. Withdrawn for scientific purposes during the year	.....	573	.....	27,330
6. Withdrawn for transfer to manufacturing warehouse	.....	270,515	.....	403,003
7. Lost by casualty, &c., during the year..	236	609	24,472	517,912
8. Remaining in warehouse June 30, 1885..	197,404	1,462,577	4,834,378	54,724,916
Total	3,646,960	28,532,382	15,319,109	138,417,914

* Six thousand seven hundred and twenty-one gallons transferred from "bourbon" to "rye" to conform to the reclassification of the collector of the second district Iowa. There is no change in the aggregate. The totals here are 41,170,338 "bourbon" and 15,011,778 "rye." The report for the year 1884 shows 41,177,059 "bourbon" and 15,005,057 "rye."

EXPENSE TO THE UNITED STATES IN ENFORCING THE INTERNAL-REVENUE LAWS AS TO DISTILLED SPIRITS FROM WHICH NO REVENUE IS DERIVED.

The quantity of spirits held in charge of storekeepers or storekeepers and gaugers on deposit in distillery warehouses during the year ended June 30, 1885, was, as appears from the preceding tabular statement, 138,417,914 gallons, and the quantity so held in special bonded warehouses was 702,121 gallons (see table on p. CXXXI of this report), making a total of 139,120,035 gallons. The salaries paid during the year to storekeepers and to officers known as "storekeepers and gaugers" amounted to $1,103,786, or very nearly eight-tenths of a cent on each gallon as above held in bond.

The quantity of spirits gauged during the year was as follows:

	Gallons.
Deposited in distillery warehouses	74,915,363
Deposited in special bonded warehouses	312,197
Withdrawn from distillery warehouses	83,175,086
Fruit brandy tax-paid	1,468,775
Spirits gauged for rectifiers	111,536,384
Class 2, exports in warehouse	8,726,231
Total	280,134,036

The amount paid during the year to gaugers as fees and traveling expenses was $744,027, or at the average rate of twenty-six hundredths of a cent per gallon on the quantity gauged as above stated.

The collections for 1885 were $112,421,121. The collections from distilled spirits held on deposit in distillery warehouses were $60,920,324, which is a little over one-half of the total collections.

There is no means of separating expenses of collectors, deputies, &c., so as to show what part was incurred in the collection of tax on spirits, but it is probable that nearly one-half of such expenses was directly or indirectly connected therewith.

The total expenses of collectors, deputies, clerks, &c., were, for 1885	$1,785,289
For revenue agents	77,445
For stamps and paper	392,634
For office of Commissioner of Internal Revenue	284,591
For detecting fraud	34,387
Total	2,574,346
One-half of which is	1,287,173
Add amount paid for locks at distilleries	1,361
Add amount paid for hydrometers	5,725
Total paid out	1,294,259

Dividing the total paid out as above (being all the expenses other than those incurred through the employment of storekeepers and of gaugers) by 138,417,914, the number of gallons, as before stated, held on deposit in distillery warehouses, gives a quotient of 0.0093, which shows that the expense incurred, other than that covered by payments to officers employed as storekeepers and as gaugers, was at the rate of ninety-three hundredths of a cent per gallon on the quantity held in distillery warehouses.

The total expense per gallon is derived as follows:

Amount per gallon paid to storekeepers (including storekeepers and gaugers)	$0.0080
Amount per gallon paid to gaugers	0.0026
Amount paid to collectors, deputy collectors, collectors' clerks, revenue agents, office Commissioner of Internal Revenue, for stamps and paper, for detecting fraud, and for locks and hydrometers	0.0093
Total	0.0199

Or very nearly 2 cents.

The quantity of spirits withdrawn from distillery warehouses free of tax, including allowances, during the fiscal year ended June 30, 1885, was as follows:

	Gallons.
For export	10,671,118
For scientific purposes	27,330
For manufacturing warehouses	403,003
Allowed for leakage	4,424,314
	15,525,765
Add quantity stamped for export and remaining in warehouse June 30, 1885	8,726,231
Total	24,251,996
At 2 cents per gallon	.02
Total expense	$485,039.92

It appears from the above computation that during the year the expense to the United States in enforcing the internal-revenue laws as to spirits from which no revenue is derived was a little more than $485,000. It should be noted, however, that since the close of the fiscal year, and prior to October 1, 1885, a portion amounting to 2,358,330 gallons of the quantity above given as stamped for export, and remaining in warehouse June 30, 1885 (less 2,122 gallons withdrawn for the United States) has been withdrawn upon payment of the tax. On the other hand, it appears that the tax has been abated upon 401,160 gallons of the 517,912 gallons lost by casualty during the year; also, that there were stamped for export since the close of the fiscal year 2,313,086 gallons not withdrawn from warehouse.

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1885.

The following table shows the quantity of distilled spirits, in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses dur ing the fiscal year ended June 30, 1885, the quantity withdrawn there from during the year, and the quantity remaining therein at the beginning and close of the year:

Distilled spirits.	Quantity.	Total.
Actually remaining in warehouse July 1, 1884	63,502,551	
Not actually in warehouse, claimed to have been lost by casualty	249,317	
Withdrawn for exportation, proofs of landing not received	10,148,599	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	85,137	
		73,985,604
Produced from July 1, 1884, to June 30, 1885		74,915,363
Total		148,900,967
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed)	66,824,469	
Stamped for export, but afterwards withdrawn upon payment of tax	938,971	
Exported, proofs of landing received	11,714,240	
Allowed for loss by casualty	247,965	
Withdrawn for scientific purposes and for the use of the United States	27,330	
Allowed for loss by leakage or evaporation in warehouse	4,424,947	
Allowed for loss by leakage in transportation for export, &c	94,573	
Withdrawn for transfer to and received at manufacturing warehouse	318,323	
		84,590,818
Withdrawn for exportation, proofs of landing not received	9,001,679	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	92,313	
Not actually in warehouse, claimed to have been lost by casualty	491,241	
Stamped for export, remaining in warehouse June 30, 1885	7,750,696	
All other spirits remaining in warehouse June 30, 1885	46,974,220	
		64,310,149
Total		148,900 967

SPIRITS BONDED FOR EXPORTATION AND ALLOWED TO REMAIN IN DISTILLERY WAREHOUSES.

The last item but one in the preceding summary of operations at distillery warehouses indicates that there were 7,750,696 gallons of spirits in distillery warehouses June 30, 1885, which had been "stamped for export"—that is to say, to the packages containing which spirits export stamps had been affixed. This quantity represents the greater part of the spirits, mainly bourbon whisky, as to which bonds had been filed under the provisions of a circular (No. 282) issued January, 1885. These bonds were conditioned for the delivery of the spirits for exportation to the collector of customs or on board ship within seven months, during which time the spirits were allowed to remain in the distillery warehouse. As the spirits had usually already remained in warehouse the entire three years limited by the warehousing bond, the practical result of the plan was to allow spirits to remain in warehouse at least three years and seven months.

The original application for permission to retain spirits in distillery warehouses after the giving of a transportation bond or exportation bond, and after the expiration of the three years specified in the warehousing bond, was unfavorably received. The matter, however, having been submitted to the Attorney-General, and he having rendered an opinion in which he stated that the Treasury Department had the power to make a regulation by which distilled spirits could be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, and that the exportation bond or transportation bond frees the spirits for the time being from the operation of the distillery warehouse bond, Circular No. 282 was issued and continued to afford authority for receiving what were known as "seven months" bonds, until modified by a telegram of August 14 and by Circular No. 294 of August 15, 1885. Copies of the Attorney-General's opinion, and of the circulars and leading letters relating to this matter, are subjoined:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, December 2, 1884.

SIR: I have the honor to acknowledge the receipt from you by reference, on the 28th ultimo, of the petition of Mr. John B. Thompson, jr., distiller, of Harrodsburg, Mercer County, Kentucky.

This petitioner states that as a part of his business he is an exporter of spirits to foreign countries, and that in pursuit of this business he has met with some hardships, growing out of the regulations of this Department governing the exportation of such goods.

He says that the regulations now require, where goods are entered for export, regauged, and stamped, they shall be immediately withdrawn from the distillery bonded warehouse and delivered to the distiller, who is presumed to immediately deliver them to the transportation company. He avers, however, that this immediate delivery cannot be made, and that consequently the goods are left out in the distillery yard exposed to the weather, causing loss by leakage. He complains also of delay in the issuing of export stamps after the execution of the export bond, and of another delay at the port of export, where the goods are permitted to lie on the beach, subject to all changes of weather, unless they are stored in a warehouse at such port at the expense of the owner; wherefore he asks that all rules and regulations be so changed and modified as to permit goods which have been entered for export, regauged, and stamped to remain or be restored in the warehouse of the distiller or some other intermediate warehouse for such time as the same would be compelled to stay upon the road, on the beach, and in warehouses at port of export awaiting transportation by some foreign-bound vessel abroad; and which time by practical administration of the law has been shown to be from four to eight months, and that all bonds be changed and modified to meet such rules and regulations.

In reply to your request for a report on this matter, I have the honor to submit a copy of the Department regulations, Series 7, No. 4, and supplements, governing the

exportation of domestic spirits in bond, and to give below the history of a package of spirits exported under such regulations.

I would first call attention to the law, quoted in articles 1, 2, and 3, pages 3, 4, and 5, Series 7, No. 4, herewith, especially to the first paragraph on page 3, which reads as follows:

"Distilled spirits may be withdrawn from distillery bonded warehouses at the instance of the owner of the spirits, for exportation in the original casks or packages, without the payment of tax, under such regulations and after making such entries and executing and filing with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury."

Under the law and existing regulations, when Mr. Thompson desires to remove a package of spirits from his warehouse for exportation, he must file with the internal-revenue collector of his district a notice of his intention to export the package, giving the serial number thereof; also whether he intends to export it on a through bond direct to the foreign port or on a bond conditioned for delivery to the collector of customs for exportation under the law quoted on pages 4 and 5 of Regulations 7, No. 4. (See article 3, series 7, No. 4.)

Upon the receipt of such notice the collector issues an order to a gauger to inspect the spirits at the warehouse, and to report. (Article 4.) The gauger executes the order and reports the original contents, the contents found by his regauge and the difference between the two. (Article 5.)

Mr. Thompson receives one of these reports, and if he is still of the opinion that he wishes to export, he indicates that fact by executing a paper called an "entry for withdrawal" (Article 6); at the same time he will pay the collector ten cents for the expense of providing and affixing the export stamp (Article 7), and also pay tax on any excessive leakage as shown by the gauger's report (Article 8). He will also at that time execute a bond with sureties satisfactory to the collector (Article 9), using at his option the through bond prescribed in article 10, or the transportation prescribed in article 11. Upon the acceptance of the bond and payment of the deficiency tax, if any, and for affixing the stamp, the collector issues a permit to the storekeeper for the delivery of the package to Mr. Thompson (Article 14). Before the spirits are actually delivered, however, the law, which cannot be annulled or changed by a regulation, requires the delivery of the bill of lading.

Recognizing, however, the difficulty of procuring bills of lading from a carrier before the carrier has possession of the goods, the regulations have been framed so as to provide for the delivery of the bill of lading immediately on the receipt of the package from the storekeeper (Art. 17).

In order to protect the package from seizure *en route*, before removal the gauger is required to affix the export stamp and cut or burn a brand on the package, showing that it is intended for export (Art. 15). The regulations do not interfere with Mr. Thompson in his arrangements with the parties who agree to transport the goods for him except to forbid the incorporation into the bill of lading of any stipulation impairing the obligation of the owner and transportation company to forward and deliver the spirits to the designated collector of customs at the port of entry (Art. 18). Thirty days is the time fixed in the bond in which to transport the goods to the collector of customs, with fifteen days in addition to secure the collector's certificate of clearance (Art. 17). Experience has shown that this time is usually sufficient. If, however, it is not sufficient an extension of time has been granted upon a special application of the principal and sureties on the bond, and upon statements showing due diligence.

Upon the arrival of the spirits at the port of exportation it is the duty of the collector of customs to cause them to be inspected and gauged, and to see that the lading on board of the exporting vessel is under proper supervision, or if the vessel is not ready to receive them, he shall exercise surveillance over the spirits in order to prevent fraud.

The order of the collector to the inspector and gauger, their reports, and the instruction to the collector intended to prevent fraudulent removal are specified in articles from 23 to 31, inclusive.

It is the duty of the exporter to notify the collector of the port of the arrival of the spirits (Art. 20), and in case the vessel is not ready to receive them to store them in bonded warehouse (Art. 21).

It is noted that one of the matters complained of by Mr. Thompson is the expense involved in storing spirits in these warehouses. After the spirits have been gauged by the customs' gauger, Mr. Thompson either in person or through his duly authorized agent is required, in case the package was withdrawn on a transportation bond (Article 11), to file a paper with the collector of customs called an "Export Entry," also an export bond (Article 32). After the goods have been cleared, the collector of

customs will issue a certificate to that effect (Article 37), and upon receipt of evidence of landing or loss at sea, he will issue an appropriate certificate. (Article 40.)

The regulations further provide for allowances on account of loss, like casualty in transportation, and finally for the cancellation of the bonds upon the presentation of the proper proofs. (Article 43.)

Upon recurring to Mr. Thompson's petition, it will be seen that he complains of certain delays, all of which occur after the withdrawal of the spirits from his warehouse, and that his remedy is to allow the spirits to remain in the warehouse from four to eight months after they have been regauged and stamped with the export stamp, or after withdrawal to have them immediately restored to his warehouse to remain for that length of time.

I am unable to see how the retention of the spirits in the warehouse after they are stamped and branded for export is going to prevent the delays incident to transportation and exportation.

These delays are as likely to occur at one time as another. However, this office does not construe the laws relative to withdrawals for export as compelling the distiller to withdraw his spirits at any time. Of course, if he has gone so far as to have them gauged, stamped and branded for export, it would be rather awkward to have them withdrawn for any other purpose.

The law, however, does not prohibit the storage in a distillery warehouse of any spirits produced by the distillers unless the tax has been paid on such spirits (sec. 3288, R. S.), and this office would take no action in the matter if Mr. Thompson left his spirits in warehouse after he had done everything that the law and regulations prescribe concerning withdrawals for exportation, provided, of course, the spirits did not remain in warehouse longer than three years from the date of the warehousing bond. In that case it would become the duty of the collector to enforce the payment of the tax then overdue.

Mr. Thompson has no lack of information as to the exact time when each and every package of his distilled spirits must be withdrawn on payment of the tax, unless sooner withdrawn for export or other legal purpose free of tax.

It would seem, therefore, that by the use of ordinary diligence he might so make his arrangements for withdrawal and transportation as to give him the benefit of the full three years his spirits are allowed to lie in warehouse under the law (sec. 3293, R. S.), without incurring any of the inconveniences of which he complains, that cannot be obviated by some special order from this office in any particular shipment. But according to my understanding of the law, which Congress has several times, and after full discussion, refused to change on this point, Mr. Thompson's spirits must be withdrawn in three years from date of the warehousing bond, whatever may be the inconvenience resulting from such withdrawal.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

Subsequently the Secretary addressed the following letter to the petitioner in this case:

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 5, 1884.

SIR: Your letter, without date, received on the 28th ultimo, having been referred to the Commissioner of Internal Revenue, with a request for an expression of his views on the matter presented by you, has been returned with his letter of the 2d inst., a copy of which is herewith inclosed.

The main point of the letter is that the law does not permit distilled spirits, after having been withdrawn for exportation, to be stored in any intermediate warehouse awaiting an opportunity for exportation, except as set forth in Article 21, of the Regulations, series 7, No. 4, which requires the collector of customs to have packages of spirits placed in stores in case the vessel is not prepared to receive them on arrival at the port of export. To comply with your request would be by mere executive authority to virtually establish a system of transportation in bond and storage in bonded warehouses, other than distillers' warehouses, that was deliberately abolished by act of Congress of January 11, 1868 (15 Stats., 34), and which has not been restored by any subsequent act.

Very respectfully,

CHAS. E. COON,
Acting Secretary.

Mr. JOHN B. THOMPSON,
Harrodsburg, Ky.

For reasons stated therein, the following letter, asking for an opinion of the Attorney-General, was addressed by the Commissioner of Internal Revenue to the Secretary of the Treasury:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., December 13, 1884.

SIR: In view of the very elaborate discussion of certain questions growing out of provisions of the internal-revenue law and the powers of the Commissioner, and possibly of yourself, under them, I have the honor to submit as the basis of an inquiry to be addressed to the Attorney-General, should you deem such a course advisable, the following:

Section 3271 United States Revised Statutes, Internal Revenue Compilation, page 51, is as follows: "Every distiller shall provide, at his own expense, a warehouse, to be situated on and to constitute a part of his distillery premises, and to be used only for the storage of distilled spirits of his own manufacture until the tax thereon shall have been paid; but no dwelling-house shall be used for such purpose, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into the distillery or into any other room or building; and such warehouse, when approved by the Commissioner of Internal Revenue, on report of the collector, is hereby declared to be a bonded warehouse of the United States, to be known as a distillery warehouse, and shall be under the direction and control of the collector of the district, and in charge of an internal-revenue storekeeper, assigned thereto by the Commissioner."

The closing paragraph of section 3267 United States Revised Statutes (Compilation page 50), is as follows:

"On the third day after the spirits are conveyed into such cistern they shall be drawn off into casks, under the supervision of such gauger, in the presence of the storekeeper, and be removed directly to the distillery warehouse; but on special application to the collector by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from the said cisterns, under the supervision of the gauger, at any time previous to the third day."

Section 4 of the act of May 28, 1880 (Compilation, pages 220 and 221), contains the following:

"The said distiller or owner shall *at the time of making said entry* give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, *before removal from* said distillery warehouse, and *within three years* from the date of said entry; and the penal sum of such bond shall not be less than the amount of the tax on such distilled spirits." * * * "And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw he spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law." * * *

"The tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom and *within three years* from the date of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section 3293 of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry before removal from the distillery warehouse, and *within three years from the date of said bonds.*"

Section 3330, United States Revised Statutes, compilation, pages 75 and 76, contains the following provisions:

"*Distilled spirits may be withdrawn from distillery bonded warehouses*, at the instance of the owner of the spirits, *for exportation* in the original casks, * * *without the payment of tax*, under such regulations, and *after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: Provided*, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe: *And provided further*, That the bonds required to be given for the exportation of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading or, upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or

shipper thereof. All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse, shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps *ten* cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the routes over which they are to be sent to the port of shipment."

By other provisions of law, in section last quoted and elsewhere in the statutes, the precise terms of which it is perhaps unnecessary to state, elaborate provision is made for the *exportation of spirits*. Pursuant to power conferred by statute, regulations have been made concerning the manner of exporting spirits, a copy of which is inclosed.

It has been supposed by this office that the provisions of law hereinbefore quoted impose upon this Bureau the duty of collecting the tax of 90 cents per gallon upon whisky immediately after three years from the time when it was placed in the distillery bonded warehouse, *unless in the meantime it had been exported, or withdrawn for scientific* purposes, &c. *The right to export* without the payment of tax has never been questioned.

I have been greatly pressed with the argument that *authority exists to make regulations* by which, upon the filing by the distiller or owner of a declaration of a purpose to export spirits and the giving of a boud, spirits might be permitted to remain in the *distillery warehouse* for a *longer* period than *three* years without the payment of the tax It has been urged with great vigor that inasmuch as a long delay ensues in many cases after the spirits are withdrawn from the warehouse before facilities can be furnished at the seaboard for their actual transportation abroad, and especially in view of the great expense which the distiller or owner must incur by reason of this delay, it would be politic, just, and lawful to permit the spirits to remain in the distillery warehouse *without expense to the distiller while this time is consumed.* If the power to make such a regulation exists, it is of the utmost importance to a great interest that it should be exercised.

I respectfully submit the foregoing, with the request that, if you deem it advisable to do so, you will take the opinion of the Attorney-General as to whether the Commissioner of Internal Revenue, with or without the approval of yourself, or whether the Secretary of the Treasury, with or without the concurrence of the Commissioner of Internal Revenue, has the power, under the statute, to make a regulation by which distilled spirits could be permitted to remain in the distillery warehouse after the expiration of three years from the date of entry therein, upon the filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith, and the giving of a bond to do so within a given period.

A decision on this point will, of course, render it necessary to consider whether the law does not in *every event* require the *actual withdrawal* of the spirits *at the end of three years*, either upon payment of the tax or for scientific purposes (sec. 3297, R. S., and 20 Stat., page 48), or for the use of the United States (sec. 3464, R. S.), or for transfer to manufacturing warehouses (sec. 14, act May 28, 1880), or for exportation, and also whether such exportation must begin with the physical removal of the spirits from the distillery warehouses, not later than the expiration of the period of three years, or whether the exportation may be construed to begin when the declaration of intention to do so is filed, together with such a bond *as may be prescribed by regulations.*

Attention should also be directed to sections 3182, 3184, and 3288 of the United States Revised Statutes.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury.

On the 15th of December, 1884, the Secretary of the Treasury submitted certain questions to the Attorney-General, and on the 24th received from him an opinion. The nature of the questions, the opinion of the

Attorney-General, and the instructions issued by this office and approved by the Secretary, are embodied in Circular No. 282, issued January 3, 1885, as follows:

[1885.—Department No. 4.—Circular No. 282.—Assessment and Exportation of Spirits.]

TREASURY DEPARTMENT, INTERNAL REVENUE OFFICE,
Washington, D. C., January 3, 1885.

Under date of 24th ultimo the Attorney-General of the United States announced the following opinion:

"*The Secretary of the Treasury:*

"SIR: Yours of the 15th asks the following question: 'Whether the Treasury Department has the power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith and the giving of a bond to do so within a given period.'

"Upon consideration, I submit that it has such power.

"The exportation or transportation bond frees the spirits, for the time being, from any obligation for a domestic tax, and of course from the operation of the distillery warehouse bond. The giving of such first-named bond is one of the acts by the owner which go to constitute the complex transaction of exportation. Until exportation is perfected, the spirits also remain subject to a tax-lien on behalf of the Government. Therefore, whilst by the inception of the transaction of exportation the spirits are transformed into a different subject matter from that upon which the distillery warehouse bond had operated, they nevertheless remain one upon which the United States have a specific contingent charge in all respects perhaps, except that of contingency, the same as what it previously had. There is, therefore, no *statutory* reason why it may not, for a period reasonably required in the process of exportation, remain in the same custody as before, even after three years. Manifestly, upon the face of it, a wide difference exists in this respect betwixt the conditions towards the Government of such spirits and that of *tax-paid* spirits. This difference is recognized in the provision of section 3288, Revised Statutes.

"I have spoken of statutory reasons, because it is this class only that affects the *power* of the Secretary of the Treasury hereupon. The *regulatory* reasons, so to say, for this or that custody are for him to adjust. These latter reasons control the subject matter of which you speak.

"Very respectfully,

"S. F. PHILLIPS,
Solicitor-General.

"I concur in the above opinion.

"BENJAMIN H. BREWSTER,
"*Attorney-General.*"

"24th DECEMBER, 1884."

There being no doubt of the *legal* right of the owner to export spirits *free of tax*, and no objection being seen to giving the time reasonably and fairly necessary therefor, in deference to the above opinion the following modification of the instructions of this office governing assessments and the exportation of domestic spirits are issued:

Hereafter, collectors will list and report monthly, on Form 23, for assessment, all spirits which have remained in warehouse more than three years from the date of the warehousing bonds, except such as are covered by transportation or exportation bonds filed with and duly approved by them prior to the date of the preparation of the lists and of the conditions of which bonds there has been no breach.

Collectors will also report spirits for assessment which have remained in distillery warehouse more than three years from the date of the warehousing bond, although covered by transportation or exportation bonds, in case the spirits are not withdrawn from the warehouse within the time named in the bond for delivery of the spirits at the port from which they are to be exported.

All applications of the principal and sureties for an extension of the time in any transportation or exportation bond, conditioned for the delivery of the spirits to the collector of customs or for the delivery thereof on board ship, should be in writing, specifically setting forth the grounds therefor, and the collector of internal revenue will forward the application to the Commissioner of Internal Revenue for action. The officer forwarding the application will indorse his opinion thereon as to the propriety of granting the same, and will certify as to whether the bond is good and sufficient, and as to whether any loss will probably occur by granting such extension.

Under the present practice, collectors are required to report to this office such of

the listed spirits as are withdrawn between the time of listing and the actual assessment. They will hereafter, at the time of reporting listed spirits as withdrawn, upon payment of tax before assessment, also report those covered by such bonds so approved by them since listing.

The Regulations, Series 7, No. 4, are hereby amended by striking out the words "thirty days" in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law, must be furnished *before* spirits can be withdrawn from the warehouse); also, necessary delays which may occur in promptly securing ocean transportation to the port of destination.

Collectors will be careful to see that the required declaration of intention to export is clear and explicit, and that this and all the other proceedings are in good faith; that the export stamps are paid for; taxes on deficiencies paid; bonds with ample security furnished; and all steps taken which, under the law, are incidental to this transaction by the inception of which, in the language of the Attorney General, "the spirits are transformed into a different subject-matter from that upon which the distillery-warehouse bond had operated," and which, in his opinion, "frees the spirits for the time being from any obligation for a domestic tax."

WALTER EVANS,
Commissioner.

Approved, January 6, 1885.

H. McCULLOCH,
Secretary of the Treasury.

Under the authority vested in the Treasury Department to regulate the matter the following circular was next issued:

[1885.—Department No. 9.—Circular No. 283.—Exportation of spirits in bond.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 15, 1885.

On and after January 25, 1885, collectors of internal revenue will decline to approve bonds given for the transportation or exportation of distilled spirits filed with them after the 9th day of the month succeeding that on which the tax on the spirits becomes due under the terms of the warehousing bond.

Export-stamps should be affixed without delay when the exportation or transportation bond is accepted by the collector.

The detailed statements of balances in warehouse, on inside pages of Form 94 *a*, should hereafter be subdivided so as to show separately all such balances covered by such bonds.

WALTER EVANS,
Commissioner.

Approved.

H. McCULLOCH,
Secretary of the Treasury.

Pursuant to a resolution of the Senate, the following letter was addressed to the Secretary of the Treasury:

[Relative to extension of time of the bonded period.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 24, 1885.

SIR: In response to Senate resolution of January 21, 1885, calling for copies of all official letters and other correspondence in this Department "of date subsequent to the 30th of November, 1884, relating to the collection or postponement in any manner of the tax upon distilled spirits and not accompanying the communication to the Senate in response to its resolution of the 12th instant," referred by you to this office on the 23d instant, I have the honor to state that some months ago this office was urged with great persistency by John B. Thompson, jr., esq., a distiller of Harrods-

burg, Ky., to extend and enlarge the time prescribed in the then existing Regulations for the exportation of distilled spirits in bond.

The first written communication upon the subject was from Mr. Thompson to you and myself jointly, said paper being without date, a copy of which is inclosed.

My reply to that letter was dated December 2, 1884, and a copy thereof is herewith transmitted.

Besides being a distiller Mr. Thompson is a lawyer of ability, and his propositions of law applicable to the case were insisted upon with great zeal and not less ingenuity and force. His renewed efforts, notwithstanding my letter of December 2, were seconded by several members of Congress whose constituency were vitally interested in the subject, and finally I addressed you a letter under date of December 13, 1884, a copy of which is inclosed.

After you had transmitted the last-mentioned communication to the honorable Attorney-General, and had propounded to him such inquiry thereupon as seemed to you advisable, and after that officer had returned his answer thereto, Messrs. J. B. Beck, J. O. Broadhead, and Phil. B. Thompson, jr., presented a written communication, under date of the 3d instant, a copy of which is also inclosed.

While I could not yield to the views contained in the last-named paper, with your approval I did, under the authority of section 3330, United States Revised Statutes, and in deference to the opinion of the honorable Attorney-General, make Regulation No. 282, a printed copy of which is also inclosed.

Subsequently an additional regulation, No. 283, was issued, a printed copy of which I inclose.

When the Senate resolution of the 13th instant upon the same subject was referred to this office, it was regretfully observed that its language was, probably inadvertently, too narrow to cover any correspondence of this office upon the subject except Circular No. 282.

It may not be improper to remark that while this office had not entertained, nor theretofore acted upon a view of the law similar to that expressed by the Attorney-General, still I did not doubt that it was proper to conform its action to the law as expounded by the Head of the Department of Justice. The persons interested in the subject are manifestly entitled to all the rights the law gives them, and the Honorable Attorney-General is the proper officer to state what the law is.

The only difference of opinion was as to whether the spirits could lawfully remain in warehouse *after* the expiration of three years. I thought not, except for the time necessary to enforce the collection of the tax by lawful means.

The Attorney-General advises that the spirits *may* lawfully remain in distillery warehouses after the three years expire, for a time reasonably required in the process of exportation, provided the proper declaration of a *bona fide* purpose to export is made and a bond given that it will be done within that reasonable time, and they are, after those things are done, to be regarded as in process of actual exportation, although delays may come from the difficulty of getting advantageous transportation rates and other facilities. By this means the spirits may be retained in distillery warehouses free of expense, rather than subject the owner to certain expenses alleged to be incident to the mode formerly in vogue.

It will be seen that Regulation No. 282 does not extend the bonded period on spirits not thus (at least constructively) in process of exportation. All it does is to remit the question of reasonable time to the decision of the several collectors of internal revenue, such time in no event to exceed the maximum of seven months.

The erroneous idea that that regulation extended the bonded period became widespread in consequence of very indiscreet and inaccurate expressions in newspaper interviews and statements made by persons interested and otherwise.

I have felt it not improper on this occasion to put these observations upon record, and also to add that, inasmuch as the mode of collecting taxes past due is by the process or remedy known to the law as assessment, the fact that the regulations became operative on the 6th day of January was of no more consequence, so far as the collection or payment of the taxes was concerned, than if they had gone into effect on any other day of the month prior to the 12th.

There is no other correspondence on the subject in this office.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH MCCULLOCH,
Secretary of the Treasury,

The regulations governing the exportation of spirits in bond were amended so as to provide for the new class of exportations by supplemental regulations dated, respectively, January 29, 1885, and May 26, 1885.

John B. Thompson, esq., having raised certain questions as to the rights of such persons as had executed transportation bonds as authorized by Circular No. 282, the matter was submitted to the Attorney-General July 28, 1885.

On the 5th of August, 1885, the Attorney-General rendered an opinion. The letters of the Commissioner and of the Secretary and the opinion of the Attorney-General are as follows:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE.
Washington, July 27, 1885.

SIR: Referring to the petition of John B. Thompson, esq., transmitted to you on the 21st instant, in which he requests that the opinion of the Hon. Attorney-General be taken on certain questions of law therein presented, I desire to say that prior to the opinion of Attorney-General Brewster, a copy of which, embodied in Circular 282, is herewith inclosed, it was held by this office that within three years from the date of entry for deposit therein, spirits stored in a distillery bonded warehouse must be actually and physically withdrawn therefrom either on payment of the tax, or under sec. 3297, R. S., as amended by the act May 3, 1878 (20 Stat., p. 48), or sec. 3464, R. S., or secs. 14 and 15 of the act of May 28, 1880 (21 Stat., p. 148), or for export.

Last October Mr. Thompson represented that it was difficult and sometimes impossible to procure transportation immediately on the expiration of the bonded period, that even when transportation to the port of export could be procured, the immediate removal of the spirits from warehouse involved the payment of storage at the port of export until the spirits could be put on board ship, that the law allowed the spirits to remain in the distillery warehouse, not only for three years, but for an indefinite time thereafter, provided they were intended for export. This Office declined to accept this view of the law for reasons assigned in a letter to the Secretary of the Treasury, dated December 2, 1884, a printed copy of which is inclosed, and, at his request, the question involved was submitted to the Attorney-General by Secretary McCulloch.

The Attorney-General gave it as his opinion that the Treasury Department had power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same *in good faith*, and the giving of a bond to do so within a given period, and that there is no statutory reason why distilled spirits may not, *for a period reasonably required in the process of exportation*, remain in the same custody as before, even after three years; that the Secretary of the Treasury had the power to make such a regulation, but that "the regulatory reasons, so to say, for this or that custody, are for him to adjust."

Thereupon, "*in deference*" to the opinion of the Attorney-General, Circular No. 282, (copy inclosed), signed by Commissioner Evans, and approved by Secretary McCulloch, was issued.

One of the provisions of said circular is as follows:

"The regulations, Series 7, No. 4, are hereby amended by striking out the words 'thirty days' in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law must be furnished *before* spirits can be withdrawn from the warehouse); also necessary delays which may occur in promptly securing ocean transportation to the port of destination."

The forms of the bonds referred to, pages 8, 9, and 10 of Series 7, No. 4 (copy inclosed), were originally prescribed by Commissioner Douglass and approved by Secretary Boutwell, and have continued in use with the approval of all the Commissioners of Internal Revenue and all the Secretaries of the Treasury ever since.

The time, "*not exceeding seven months*," to be substituted for the "thirty days," was left to the discretion of the collector, who has opportunity for special knowledge of the facts in each case, and was fixed under the regulatory authority vested in the Secretary, as the maximum "period reasonably required in the process of transportation" for delivery at the port of entry.

I do not understand it to be claimed by Mr. Thompson that seven months is not all the time reasonably required for the delivery of his spirits at the port of export, or

that it is his desire and *bona fide* intention to export them, unless compelled to do so, to avoid an immediate or early payment of the tax. In this, however, I may have misunderstood him.

The questions involved are of great importance to the Government, and, as represented, to Mr. Thompson and to some other distillers. It has therefore seemed to me wise to take the opinion of the highest law officer of the Government upon them. In presenting them to the Attorney-General, if you should decide to do so, I respectfully suggest that you also present this view of the case, viz, that even if the opinion of Attorney-General Brewster is correct, and even if, as contended by Mr. Thompson, but not conceded by this office, there arises no right of action on the export bond until a failure to land the spirits abroad within the time specified, there will, nevertheless, arise, on the neglect to withdraw the spirits within seven months, a right to seize upon and distrain them on an assessment made under section 3182, R. S., or, without assessment, under the provisions of section 4 of the act of May, 1880 (21 Statutes, 145–146), a right to enforce the lien which attached to the spirits the moment they were in existence (R. S., section 3251), by a bill in equity or other appropriate proceedings, and a right of action against the distiller (section 3213, R. S., The Dollar Savings Bank *v.* United States, 19 Wall., 227), even though, as said by the Attorney-General, the exportation bond frees the spirits from the operation of the distillery warehouse bond.

Respectfully,

JOS. S. MILLER,
Commissioner.

Hon. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Washington, July 28, 1885.

SIR: Under the provisions of section 3330, R. S., and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid are allowed to export them in bond, or to transport them in bond to a port of export for exportation.

I would thank you for an expression of opinion on the following points:

(1) In the event that holders or owners of such spirits shall have failed, within the seven months specified in the bond (given under the regulations of Internal Revenue Circular, No. 282, a copy of which is inclosed), to withdraw them in fact from the distillery warehouse, should the Government at once assess the taxes due upon them, and take steps to collect the taxes with the penalty and interest thereon?

(2) Are the spirits thus covered by exportation bond, in the event of the failure to withdraw them from warehouse, liable to distraint under the provisions of section 4 of the act of May 28, 1880 (21 Stat., 145–146)?

(3) What are the rights of the Government as to legal proceedings on the bond, in the event of such failure to withdraw from warehouse, and should such proceedings be taken by the Government; or should recourse be had to such legal steps as may be practicable to enforce collection of the taxes due on the spirits?

I inclose herewith a letter of the 27th instant from the Commissioner of Internal Revenue in reference to a petition of John B. Thompson, with a copy of the petition, and a copy of Internal Revenue Regulations, Series 7, No. 4, for a more full explanation of the matters upon which your opinion is solicited.

I would thank you for the return of the inclosed documents, except the printed ones.

Very respectfully,

DANIEL MANNING,
Secretary.

The Hon. the ATTORNEY-GENERAL.

DEPARTMENT OF JUSTICE,
Washington, August 5, 1885.

SIR: I make the following extract from your letter of the 28th ultimo:

"Under the provisions of section 3330, Revised Statutes, and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid, are allowed to export them in bond, or to transport them in bond, to a port of export for exportation;" and then you ask for an opinion on three questions.

Answer to first question:

In the event that holders or owners of such spirits shall have failed within the seven months specified in the bond (given under the regulations of the Internal Reve-

nue Circular, No. 282), to withdraw them in fact from the distillery warehouse, a forfeiture of the bond follows and the spirits are not protected thereafter from an obligation for a domestic tax. The effect of the bond while in force, and before forfeiture, is to free the spirits from such obligation, but this effect ceases upon the forfeiture of the bond. Any other construction, it is respectfully submitted, would be an evasion of the statute. (Meredith *v.* United States, 13 Peters, 486.)

The Commissioner of Internal Revenue, with the assent of the Secretary of the Treasury, by Circular No. 282, above referred to, has already provided for the assessment of spirits, covered by transportation or exportation bond, when they have not been withdrawn from the warehouse within the time named in the bond for the delivery at the port from which they are to be exported, and I see no sufficient reason for disturbing this regulation.

Upon the application of the principal and sureties on such bond, and for good cause shown, the Commissioner of Internal Revenue may, under existing regulations, extend the time named in the bond beyond seven months. If the bond should become forfeited, and the time should not be extended as above indicated, the presumption would arise that the intention to export had been abandoned, and the Government should assess the taxes due upon the spirits and take steps to collect the same with interest, as provided by Circular 282.

2d. I am of opinion that the spirits covered by exportation bond, after the failure to withdraw them and after the forfeiture of the bond, are liable to distraint, under provisions of section 4 of the act of May 28, 1880 (21 Stat., 145–6).

3d. I answer that the condition of the bond having been broken, by the failure to withdraw the spirits from the warehouse, the right of the Government to proceed upon the bond is unquestioned.

At the same time, of course, the tax can be collected by distraint, and as the latter mode is most expeditious it would be advisable to resort to it first. 16 Opins., 634–5.

It is to be said, as a general rule, in matters of this kind, that the construction of these statutes must be such as is most favorable to their enforcement. There is no liberal interpretation in favor of the individual to be indulged in; but as statutes for the accomplishment of great public purposes they must be construed in a manner to reach those purposes, and to carry out the intention of the legislature in passing them. (Taylor *v.* U. S., 3 Howard, 210; Cliquot Champagne, 3 Wallace, 405; U. S. *v.* Hodson, 10 Wallace, 406; Smythe *v.* Fiske, 23 Wallace, 280.)

As a rule deductible from these decisions, the Government loses none of its remedies to collect its revenue or debt unless there is an express repeal or abrogation of some existing remedy.

This is discussed in the opinion of my predecessor already referred to. (16 Opinions, supra. See also U. S. *v.* Herron, 20 Wallace, 251; Dollar Savings Bank *v.* U. S., 19; *Ib.*, 227; 13 Peters, sup.)

In view of these authorities, I feel that there is no doubt as to the correctness of the answers given above to your letter of the 28th ultimo.

Very respectfully,

A. H. GARLAND,
Attorney-General.

To the Hon. the SECRETARY OF THE TREASURY.

TIME FOR EXPORTING BONDED SPIRITS NOT TO BE EXTENDED.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, August 10, 1885.

SIR: Your letter of 6th instant has been received.

You ask the following questions:

(1) What I would consider as good and sufficient causes that would, in my judgment, entitle the holders of spirits under export bonds to an extension of time.

(2) If such application be granted by me, how many months additional time would be allowed?

In reply you are informed:

(1) That nothing suggests itself to me as a good and sufficient cause for extending the time for the transportation of distilled spirits from the distillery warehouse to the port of export beyond that already given.

(2) That if any such cause should be pointed out in any particular case the extension would probably not be one of months, but merely of the additional time absolutely necessary for the actual and *bona fide* transportation.

It is believed that the time already given is ample for those who are acting in good faith, with a *bona fide* intention of exporting their spirits.

Respectfully,

JOS. S. MILLER,
Commissioner.

Messrs. JAMES LEVY & BRO.,
33 *Sycamore Street, Cincinnati, Ohio.*

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, August 12, 1885.

SIR: In reply to your letter of the 20th ultimo., you are informed that where spirits were bonded for export or for transportation after they had been assessed, and the assessment remains unabated at the expiration of the period allowed for delivery at the port of export, you will make immediate demand for the tax on Form 17, and, if the tax is not paid within ten days thereafter, you will issue the demand notice on Form 21 for the tax, penalty, and interest, and proceed to collect them by distraint, if necessary, as in case of other assessed taxes.

If the assessment has been abated the spirits will again be reported for assessment.

Respectfully,

JOS. S. MILLER, *Commissioner.*

ATTILLA COX, Esq., *Collector Fifth District, Louisville, Ky.*

REVOCATION OF THE REGULATION PERMITTING SPIRITS TO REMAIN IN A DISTILLERY WAREHOUSE SEVEN MONTHS AFTER THE EXPIRATION OF THE THREE YEARS FROM THE DATE OF ENTRY THEREIN.

On the 14th of August, 1885, the following telegram was addressed to each of the nineteen internal-revenue collectors who had already approved bonds (under authority conferred by Circular No. 282), in which the time limited for delivering the spirits to the collector of customs or on board of the exporting vessels was seven months.

After 15th instant, collectors of internal revenue must not approve transportation or exportation bonds covering spirits the tax on which is overdue under the terms of the warehousing bond nor approve bonds wherein the time specified for delivering the spirits at the port of exportation exceeds thirty days.

JOS. S. MILLER,
Commissioner of Internal Revenue.
C. S. FAIRCHILD,
Acting Secretary of the Treasury.

A regulation embodying the decision embraced in the above telegram was published in the following circular.

1885.—No. 128.—Circular No. 294.—Assessment and Exportation of Spirits.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., August 15, 1885.

Hereafter collectors of internal revenue will decline to approve spirits transportation or exportation bonds where the time named in the bond for the delivery of the spirits at the port from which they are to be exported exceeds thirty days; and so much of Circular No. 282, dated January 3, 1885, as amends Regulations, Series 7, No. 4, by striking out the words "thirty days," in the condition of the bonds prescribed in Articles 10 and 11 thereof, and authorizes the substitution therefor of a time exceeding thirty days, is hereby revoked.

So much also of Circular No. 283, dated January 15, 1885, as authorizes collectors to approve bonds given for the transportation or exportation of distilled spirits filed with them after the expiration of the three years' time limited by the warehousing bonds, is hereby revoked; and collectors are directed to decline to approve transportation or exportation bonds covering distilled spirits after the expiration of the three years named in the warehousing bond.

JOS. S. MILLER,
Commissioner.

Approved.

C. S. FAIRCHILD,
Acting Secretary.

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1881, 1882, 1883, 1884, and 1885:

	1881.	1882.	1883.	1884.	1885.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Quantity of spirits actually in warehouses beginning of fiscal year	31, 363, 869	64, 648, 111	89, 962, 645	80, 499, 993	63, 502, 551
Quantity of spirits produced during fiscal year	117, 728, 150	105, 853, 161	74, 013, 308	75, 435, 739	74, 915, 363
Total	149, 092, 019	170, 501, 272	163, 975, 953	155, 935, 732	138, 417, 914
Quantity of spirits withdrawn, tax-paid, during fiscal year	67, 372, 575	70, 730, 180	75, 441, 087	78, 342, 474	67, 649, 321
Quantity of spirits withdrawn for exportation during fiscal year	15, 921, 482	8, 092, 725	5, 326, 427	9, 586, 738	10, 671, 118
Quantity of spirits withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, &c	1, 149, 851	1, 715, 722	2, 708, 446	4, 503, 969	5, 372, 559
Total	84, 443, 908	80, 538, 627	83, 475, 960	92, 433, 181	83, 692, 998
Quantity of spirits remaining in warehouses at end of fiscal year	64, 648, 111	89, 962, 645	80, 499, 993	63, 502, 551	54, 724, 916

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity remaining in distillery warehouses at the close of each of the seventeen fiscal years during which spirits have been stored in such warehouses:

Date.	Quantity.	Date.	Quantity.
	Gallons.		*Gallons.*
Remaining June 30, 1869	16, 685, 166	Remaining June 30, 1878	14, 088, 773
Remaining June 30, 1870	11, 671, 886	Remaining June 30, 1879	19, 212, 470
Remaining June 30, 1871	6, 744, 360	Remaining June 30, 1880	31, 363, 869
Remaining June 30, 1872	10, 103, 392	Remaining June 30, 1881	64, 648, 111
Remaining June 30, 1873	14, 650, 148	Remaining June 30, 1882	89, 962, 645
Remaining June 30, 1874	15, 575, 224	Remaining June 30, 1883	80, 499, 993
Remaining June 30, 1875	13, 179, 596	Remaining June 30, 1884	63, 502, 551
Remaining June 30, 1876	12, 595, 850	Remaining June 30, 1885	54, 724, 916
Remaining June 30, 1877	13, 091, 773		

* * * * * * *

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881, NOVEMBER 1, 1882, OCTOBER 1, 1883, OCTOBER 1, 1884, AND OCTOBER 1, 1885.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881, November 1, 1882, October 1, 1883, October 1, 1884, and October 1, 1885:

States.	Gallons.				
	1881.	1882.	1883.	1884.	1885.
Alabama	5,942	1,240	3,134	2,400	1,847
Arkansas	14,253	8,134	20,326	40,422	38,076
California	222,382	332,918	260,148	124,184	42,937
Colorado	2,388	.....	.....	.....	.....
Connecticut	25,956	15,394	6,866	13,543	20,412
Delaware	.....	.....	.....	.....	708
Georgia	22,676	12,020	62,254	39,220	41,958
Idaho	5,508	6,894	.....	.....	.....
Illinois	1,905,620	2,194,383	1,174,012	1,535,527	1,383,131
Indiana	1,879,907	1,664,021	1,235,690	968,910	1,239,890
Iowa	4,756	24,475	19,038	81,892	48,798
Kansas	28,319	34,067	21,688	11,020	12,676
Kentucky	44,644,660	59,600,469	52,219,174	35,351,017	29,558,919
Maryland	3,723,706	4,021,007	3,349,798	2,647,133	2,944,563
Massachusetts	446,254	471,317	493,205	542,832	537,851
Montana	.....	.....	131	2,796	446
Missouri	206,612	162,457	195,316	262,349	208,600
Nebraska	198,284	195,203	164,322	130,942	81,913
New Hampshire	29,712	31,490	32,407	31,282	34,080
New Jersey	187,654	191,978	142,126	187,170	61,836
New York	281,025	345,066	242,470	302,127	439,547
North Carolina	137,183	88,409	154,151	189,362	88,953
Ohio	3,247,868	3,088,969	2,758,831	2,036,127	2,120,167
Oregon	.....	.....	2,022	8,383	16,058
Pennsylvania	7,683,851	9,464,256	8,056,339	6,723,169	6,140,093
South Carolina	5,677	2,587	12,532	17,262	10,149
Tennessee	1,438,385	1,362,493	1,527,574	1,408,658	1,133,955
Texas	8,493	6,434	6,340	7,033	8,498
Virginia	179,107	191,039	224,130	248,951	234,006
West Virginia	854,913	981,881	857,485	667,972	614,158
Wisconsin	51,095	129,730	163,852	167,563	94,113
Total	67,442,186	84,628,331	73,405,361	53,749,246	47,158,358

Of the 47,158,358 gallons of spirits remaining in warehouse October 1, 1885, 6,546,009 gallons were covered by transportation or exportation bonds given under the provisions of Circular No. 282, dated January 3, 1885, extending the period in transportation to more than thirty days and not exceeding seven months. The total quantity stamped for export under this circular up to October 1, 1885, was 11,039,307 gallons, of which there were tax-paid 3,297,301 gallons, and actually withdrawn for export 1,196,007 gallons, all of that withdrawn for export except 36,564 gallons having been so withdrawn since June 30, 1885.

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1885.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1885, was 90,107,026 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	47,502,534
In hands of wholesale liquor dealers	15,256,792
In hands of retail liquor dealers	27,347,700
Total	90,107,026

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

* * * * * * *

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1885, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1884:			
First district of California	263,578		
Fourth district of California	118,764		
		382,342	
Removed for export and unaccounted for July 1, 1884:			
First district of California		268	
			382,610
Produced and bonded during the year:			
Produced and warehoused in first district	122,176		
Produced in fourth and warehoused in first district	52,387		
		174,563	
Produced and warehoused in fourth district	137,634		
		312,197	
Transferred from warehouses in fourth district to warehouses in first district			7,314
			702,121
Exported and accounted for during the year:			
First district of California			870
Removed, tax-paid, during the year:			
First district of California	204,418		
Fourth district of California	86,843		
		291,261	
Loss by regauge act of May 28, 1880:			
First district of California	11,616		
Fourth district of California	6,818		
		18,434	
			309,695
Removed for exportation and remaining unaccounted for June 30, 1885:			
First district of California		3,317	
Remaining in warehouses June 30, 1885:			
First district of California	225,502		
Fourth district of California	155,423		
		380,925	
			384,242
Transferred from warehouses in fourth district to warehouses in first district			7,314
			702,121

Of the 312,197 gallons grape brandy bonded during the fiscal year, 122,176 gallons were produced in the first district and 190,021 gallons were produced in the fourth district of California.

The total product bonded was 111,465 gallons more than in the previous year, the amount removed, tax-paid, was 48,901 gallons more, and the loss resulting from regauge under the act of May 28, 1880, was 2,588 gallons larger than in 1884.

Of the quantity in warehouse June 30, 1885, 225,502 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Searle, at San Francisco	115,945
No. 2. Juan Bernard, at Los Angeles	38,627
No. 3. George C. Carlon, at Stockton	9,265
No. 4. James M. Tierman, at San Gabriel Station	61,665

And 155,423 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll, at Sacramento	56,426
No. 2. John F. Boyce, at Santa Rosa	17,519
No. 3. A. B. Purfurst, at Santa Helena	57,825
No. 4. John Tivnen, at Sonoma	23,653

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1884, and July 1, 1885, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1884:		
Tobacco, at 16 cents tax, removed under exportation bonds	11,026	
Tobacco, at 8 cents tax, removed under exportation bonds	747,645⅛	
		758,671⅛
2. Removed during the year ended June 30, 1885:		
Tobacco at 8 cents tax under exportation bonds	12,054,015⅛	
		12,054,015⅛
		12,812,686¼
3. Exported and accounted for during the year:		
Tobacco at 16 cents tax under exportation bonds	8,546	
Tobacco at 8 cents tax under exportation bonds	11,770,764⅛	
Tobacco at 16 cents tax paid on deficiencies	400	
Tobacco at 8 cents tax paid on deficiencies	605	
		11,780,315⅛
4. Remaining unaccounted for at the close of the fiscal year June 30, 1885:		
Tobacco at 16 cents tax under exportation bonds	2,080	
Tobacco at 8 cents tax under exportation bonds	1,030,291	
		1,032,371
		12,812,686¼

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

Number—	Number of cigars, at $3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for, June 30, 1884	72,050	7,817,500
2. Removed during the year ended June 30, 1885	1,557,550	104,811,420
	1,629,600	112,628,920
3. Exported and accounted for during the year ended June 30, 1885	1,516,200	103,333,420
4. Remaining unaccounted for at the close of the year ended June 30, 1885	113,400	9,295,500
	1,629,600	112,628,920

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1885.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation, on June 30, 1885, are as follows, viz:

Year.	Tobacco in pounds.	Number of cigars.	Number of cigarettes.
1879	2,080	.....	.....
1884	17,706	.....	.....
1885	1,012,585	113,400	9 295,500

INSPECTORS OF TOBACCO.

All packages of tobacco, snuff, cigars, and cigarettes, withdrawn from factories free of tax for exportation are required, under regulations made pursuant to law, to be inspected and to have export stamps affixed by inspectors of tobacco appointed by the Secretary of the Treasury, under the provisions of section 3151 R. S., each inspector to be paid by the manufacturer such fees as the Commissioner of Internal Revenue may prescribe.

Upon inquiry, having ascertained that certain inspectors of tobacco were receiving annual emoluments exceeding $3,000, and that the income of others was nearly as large, the services not being of such a grade as would seem to warrant the compensation, I have reduced the rates of fees from 10 cents to 7 cents per 100 pounds as to tobacco; from 3 cents to 1½ cents as to cigarettes; and from 20 cents to 10 cents as to cigars. Although in the cases referred to the lower rates of fees will afford adequate compensation to the officer for his services, in a majority of cases, however, they are inadequate for such a purpose. It further appears that in many cases the exportations are so light as to make it exceedingly difficult to find suitable persons to take the office and furnish the $5,000 bond required by the law.

Inspectors of tobacco are the only officers now in the internal-revenue service who are paid by the citizens for whom the duty prescribed is performed. When the office was created the payment of tobacco taxes by stamps had not been devised, and the duties of inspectors were accordingly much more extensive than now. In order to obtain officers to perform the duties of inspecting the tobacco and marking and stamping it for export, it has been found necessary to appoint deputy collectors to be also inspectors of tobacco. This proceeding is deemed not to be illegal, but it is thought advisable not to have one person hold two offices.

I would therefore recommend that the office of inspector of tobacco be abolished, and that his duties be devolved upon the collectors of the districts where inspections of tobacco, snuff, cigars, or cigarettes for exportation are necessary; and that the exportations be made under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended June 30, 1885.

	No. of claims.	Proprietary articles.*	Tobacco.	Cigars.	Fermented liquors.	Distilled spirits.	Total.
Baltimore	3	.....	$23 12	$45 00	.....	.....	$68 12
Chicago	1	.....	.....	.....	$33 30	.....	33 30
Milwaukee	84	.....	.....	.....	3,426 87	.....	3,426 87
New Orleans	4	.....	32 00	.....	70 23	.....	102 23
New York	320	$46 66	42 40	112 50	4,710 20	$2,080 80	6,992 56
Philadelphia	1	.....	16 24	.....	.....	.....	16 24
San Francisco	144	.....	2,402 04	744 25	1,331 40	1,624 50	6,102 19
Saint Louis	149	.....	.....	.....	6,620 71	.....	6,620 71
Total	706	46 66	2,515 80	901 75	16,192 71	3,705 30	23,362 22
Allowed 1884	1,090	16,460 34	6,135 81†	5,673 96	14,996 30	8,832 00‡	52,098 41

* Exported prior to July 1, 1883. † Including snuff. ‡ Including exported stills.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1884, and June 30, 1885, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1885.	
	June 30, 1884.	June 30, 1885.	Increase over 1884.	Decrease from 1884.
Tax on deficiencies in production of distilled spirits	$69,178 36	$43,511 42	.....	$25,666 94
Tax on excess of materials used in the production of distilled spirits	3,438 41	1,391 52	.....	2,046 89
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	550 61	1,297 17	$746 56	.....
Tax on circulation of banks and others	228 61	.....	.....	228 61
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	8,906,401 75	7,216,387 22	.....	1,690,014 5
Taxes on fermented liquors removed from brewery unstamped	2,170 89	7,133 18	4,962 29	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	20,569 09	11,287 53	.....	9,281 56
Tax on proprietary articles removed unstamped	252 62	50 00	.....	202 62
Assessed penalties	70,315 20	60,883 28	.....	9,431 92
Legacies and successions	1,524 17	732 30	.....	791 87
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	284,188 17	291,938 02	7,749 85	.....
Special taxes (licenses)	69,371 46	48,111 09	.....	21,260 37
Tax on income and dividends	8,034 51	4,105 67	.....	3,928 84
Total	9,436,223 85	7,686,828 40	.....	1,749,395 45

ASSESSMENTS FOR 1885.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1885:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$7,724 36	Montana and Idaho	$1,423 00
Arkansas	5,184 81	Nebraska and Dakota	21,338 01
California	24,418 26	Nevada and Utah	260 48
Colorado and Wyoming	3,755 91	New Hampshire	2,255 98
Connecticut	1,946 19	New Jersey	7,246 72
Delaware	549 31	New Mexico and Arizona	2,134 72
Florida	532 51	New York	65,679 83
Georgia	15,347 77	North Carolina	53,796 63
Illinois	99,432 83	Ohio	204,471 25
Indiana	37,714 34	Oregon, Washington, and Alaska	1,265 55
Iowa	7,379 27	Pennsylvania	567,846 98
Kansas and Indian Territory	1,918 82	Rhode Island	1,029 49
Kentucky	5,966,594 01	South Carolina	8,183 34
Louisiana	10,871 05	Tennessee	85,137 03
Maine	2,060 61	Texas	8,666 73
Maryland	290,064 56	Vermont	752 11
Massachusetts	16,461 09	Virginia	32,959 06
Michigan	6,095 35	West Virginia	101,529 64
Minnesota	3,054 40	Wisconsin	10,785 05
Mississippi	1,122 09		
Missouri	7,839 26	Total	7,686,828 40

The decrease of the assessments made during the past fiscal year from the amount assessed in 1884 consists mainly in the assessments on distilled spirits on which the tax became due after they had remained over three years in warehouse. This decrease of $1,690,014.53 is occasioned by two causes:

(1) The production of distilled spirits three years ago was less than it was four years ago.

(2) Large quantities of spirits on which the tax had become due were bonded for export under the provisions of Circular No. 282, and were suffered to remain in warehouse without payment or assessment of tax for a period not exceeding seven months.

In explanation of the decrease in assessments of tax for deficiencies in the production of distilled spirits and excess of materials used, it may be said that a large amount of such taxes was abated under the provisions of the act of March 1, 1879, as amended, before the assessment was made. The amount so abated was $35,412.27 for deficiency tax and $4,598.43 for tax on excess of materials used in the production of distilled spirits.

The decrease in the assessment for special taxes is probably caused by the reduction made by Congress on certain special taxes or licenses.

The other decreases and the few increases of assessments are not more than will constantly occur from year to year.

I have the honor to be, very respectfully,

JOS. S. MILLER.
Commissioner.

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, December 1, 1885.

I have the honor to submit for the consideration of Congress, in compliance with section 333 of the Revised Statutes of the United States, the twenty-third annual report of the Comptroller of the Currency. During the year ending November 1, 1885, one hundred and forty-five banks have been organized, with an aggregate capital of $16,938,000; circulating notes have been issued to these new associations amounting to $4,274,910. The following table gives the number of banks organized in each State and Territory during the year ending November 1, 1885, with their aggregate capital and circulation:

States and Territories.	No. of banks.	Capital.	Bonds deposited.	Circulation issued.
Maine	1	$100, 000	$25, 000	$22, 500
New Hampshire	1	50, 000	13, 000	.....
Vermont	1	100, 000	25, 000	22, 500
Massachusetts	1	150, 000	37, 500	33, 740
New York	10	1, 685, 000	790, 000	711, 000
New Jersey	2	150, 000	65, 000	58, 500
Pennsylvania	6	800, 000	182, 500	164, 240
Delaware	1	210, 000	50, 000	45, 000
Maryland	1	50, 000	12, 500	.....
Virginia	1	400, 000	50, 000	45, 000
North Carolina	1	125, 000	50, 000	45, 000
Georgia	2	250, 000	71, 000	18, 900
Florida	2	150, 000	55, 000	49, 500
Mississippi	1	50, 000	12, 500	11, 240
Texas	7	500, 000	128, 000	115, 190
Arkansas	2	300, 000	80, 000	72, 000
Kentucky	3	550, 000	140, 000	126, 000
Tennessee	2	100, 000	25, 000	22, 490
Missouri	3	250, 000	155, 000	139, 500
Ohio	7	1, 550, 000	546, 000	491, 400
Indiana	4	1, 050, 000	675, 000	607, 500
Illinois	10	2, 508, 000	312, 000	280, 780
Michigan	11	1, 865, 000	365, 500	328, 880
Wisconsin	3	150, 000	65, 000	58, 490
Iowa	6	350, 000	164, 500	136, 780
Minnesota	1	75, 000	19, 000	17, 100
Kansas	17	965, 000	241, 300	217, 120
Nebraska	14	710, 000	180, 000	148, 390
Oregon	4	275, 000	69, 000	11, 250
Colorado	2	300, 000	62, 500	56, 250
Utah	1	200, 000	50, 000	45, 000
Montana	2	160, 000	40, 000	36, 000
Wyoming	1	50, 000	12, 500	11, 250
Dakota	11	560, 000	140, 000	81, 420
Washington	1	50, 000	12, 500	11, 250
California	2	150, 000	37, 500	33, 750
Total	145	16, 938, 000	4, 959, 300	4, 274, 910

These banks are located by geographical divisions, as follows: Eastern States 4 banks, with capital of $400,000; Middle States, 20, with capital of $2,895,000; Southern States, 21, with capital of $2,425,000; Western States, 76, with capital of $9,473,000; Pacific States, 8, with capital of $725,000; Territories, 16, with capital of $1,020,000.

Since the establishment of the national banking system, on February 25, 1863, there have been organized 3,406 national banks. Of these 432 have gone into voluntary liquidation for the purpose of winding up their affairs; 79 have gone into voluntary liquidation for the purpose of reorganization; 64 are in liquidation by expiration of their charter, of which number 38 have been reorganized; and 104 have been placed in the hands of receivers for the purpose of closing up their affairs; leaving the total number in existence 2,727, on November 1, 1885, which is the largest number that has been in operation at any one time.

The corporate existence of 864 national banks expired during the year ending November 1, 1885, of which 801 have been extended under the act of July 12, 1882. Forty-eight have permitted their corporate existence to expire, and are in liquidation under section 7 of said act (32 of which have been succeeded by other banks located in the same places, and with nearly the same shareholders), and 13 have been placed in voluntary liquidation by vote of shareholders owning two-thirds of their stock, of which 7 were succeeded by other banks. The remaining 2 became insolvent, and were placed in the hands of receivers. The corporate existence of 14 national banks, with an aggregate capital of $4,450,000, will expire during November and December of this year; and the corporate existence of 18 national banks, with an aggregate capital of $3,135,000, will expire during 1886. Four national banks, with an aggregate capital of $600,000, have failed and been placed in the hands of receivers during the year.

Under the provisions of the act of July 12, 1882, national banks with a capital of from $50,000 to $150,000 may be organized upon a minimum deposit of United States bonds equal to 25 per cent. of such capital. The minimum deposit of bonds required by law to be made by banks with a capital of upwards of $150,000 is $50,000. The following table shows the number of banks organized from July 1, 1882, to July 1, 1885, their capital stock, amount of bonds deposited in accordance with law, and the circulation issued thereon:

Year.	Number of banks.	Capital.	Minimum bonds required.	Bonds actually deposited.	Percentage of excess.	Circulation issued.
					Per cent.	
July 1, 1882, to July 1, 1883..	251	$26, 552, 300	$5, 155, 500	$7, 116, 400	28	$6, 404, 760
July 1, 1883, to July 1, 1884..	218	19, 944, 000	4, 016, 000	4, 676, 100	14	4, 208, 490
July 1, 1884, to July 1, 1885..	142	15, 205, 000	3, 061, 250	3, 332, 800	8	2, 999, 520

An examination of the foregoing table shows that 611 banks have been organized between the dates above given, with a capital of $61,701,300; that they have deposited $15,125,300 of bonds, upon which circulation to the amount of $13,612,770 has been issued. The minimum deposit of bonds, as required by law for said banks is $12,232,750, and it will be seen that while the actual deposit has in the aggregate exceeded the minimum, yet this excess has steadily decreased during the three years covered by the table. The excess above the required minimum of bonds deposited from July, 1882, to July, 1883, was 28 per cent. of the total deposit. From July, 1883, to July, 1884, this excess was 14 per cent. only of the total deposit, and from July, 1884, to July,

1885, the excess was still further diminished to 8 per cent. This shows conclusively that the banks organized between the periods named have not been induced to enter the system on account of the profit to be derived from the issue of circulating notes, but because it was believed by their managers that they would have a better credit and standing with the public under the national bank act than as State or private banks.

It is also to be noted that the reduction by the act of July 12, 1882, of the minimum amount of bonds to be deposited by national banks of $150,000 capital and under to one-quarter of their capital stock has had a tendency to increase the organization of small banks throughout the country. While the number of banks organized from July 1, 1879, to July 1, 1882, with a capital of $150,000 and under was 232, the number of banks of this class organized from July 1, 1882, to July 1, 1885, was 548. These small banks have in many instances been organized to take the place of private banking firms and small State banks, particularly in the West, Northwest, and Southwest. It is believed that this change is to the advantage of the public, as the majority of these banks were previously carrying on a banking business without being subject to an examination of their affairs, and without the security given by the publication of sworn statements of their condition, to which supervision and requirement they will be subject under the national bank act.

Under the present law, the minimum deposit of bonds required to be made by the 2,714 national banks in operation in the United States on October 1, 1885, would be but $80,970,423 in order to continue as national banking associations. A table has been prepared and will be found in the Appendix, showing for the national banks in each State, Territory, and reserve cities, the minimum amount of bonds required by law, the bonds actually held, and the circulation issued thereon October 1, 1885. This table also shows the increased amount of circulation which the national banks might issue in the event of the passage of a law authorizing them to issue circulation equal to the par value of their bonds on deposit.

It is believed that the national banking system will be continued even if the associations organized under it cannot issue circulation at a profit, inasmuch as the experience under it has shown it is for the best interests of the public, as well as of the banks, that this business should be carried on under a general law having effect throughout all the different States. This statement is made without prejudice to banks organized under the statutes of those States which contain provisions and restrictions similar to those of the national banking law. In many of the States, however, the banking laws are defective, and it is evident that the legislation upon the subject cannot be homogeneous, nor the working of the laws so harmonious and useful under statutes passed by thirty-eight States as under one general law of Congress applicable to all banking institutions.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

The original national currency act of February 25, 1863, provided in section 11 that banks organized under its provisions should have succession for a period of not exceeding twenty years from the date of said act, as follows:

> Every association formed pursuant to the provisions of this act may make and use a common seal, and shall have succession by the name designated in its articles of association, and for the period limited therein, not however exceeding twenty years from the passage of this act.

Under the provisions of this act 488 banks were organized, of which 88 had ceased to exist prior to January 1, 1882, leaving 400 still in operation on that date. Of these, 314 were extended under the act of July 12, 1882, 72 were succeeded by other associations with the same or different names, 12 went out by voluntary liquidation or expiraton of corporate existence without successors, and 2 were placed in the hands of receivers. The corporate existence of 297 of these banks expired on February 25, 1883, and 270 were then extended; while 103 expired previous to that date, of which 44 were extended.

The national bank act of June 3, 1864, superseding that of February 25, 1863, provides in section 8 that each national bank shall have succession for twenty years from the date of its organization, that is, from the date of its organization certificate. This section was embodied in section 5136, Revised Statutes, now in force, which is as follows:

> Upon duly making and filing articles of association and an organization certificate, the association shall become as from the date of execution of its organization certificate a body corporate, and as such and in the name designated in the organization certificate, it shall have power: First, to adopt and use a corporate seal; second, to have succession for a period of twenty years from its organization, unless it is sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless its franchise becomes forfeited by some violation of law.

Anticipating the fact that a large number of national banks would expire by limitation during the years 1882 and 1883, the Comptroller of the Currency, in his annual report for 1881, recommended that an act be passed providing that any national bank might, with the approval of the Comptroller, at any time within two years prior to the date of expiration of its corporate existence, extend its period of succession for twenty years by amending its articles of association.

In accordance with this recommendation, a bill was introduced soon after the assembling of the Forty-seventh Congress, and was referred to the Committee on Banking and Currency, and by that committee reported to the House, and after considerable discussion, passed on May 30, 1882, by a vote of 125 to 67.*

The bill was amended in the Senate in many particulars, and passed that body June 22, 1882, by a vote of 34 to 14.† It subsequently passed the House July 10, 1882, upon a report of conference committee, yeas 110, nays 79, not voting 101,‡ and received the approval of the President July 12, 1882.

Prior to the passage of this act the right of shareholders of national banks whose corporate existence was about to expire, to organize under the national bank act new associations with the same names, in order to retain as far as possible their business and the prestige of their names, which had become known throughout the country, was in doubt, and inasmuch as there was then no statute permitting the extension of their corporate existence, the opinion of the Attorney-General was requested on this point, and on the 23d of February, 1882, an opinion was given, in which he said:

> The present national banking laws do not forbid the stockholders of an expiring corporation from organizing a new banking association, nor from assuming the name of the old corporation, with the approval of the Comptroller of the Currency, and in the absence of any prohibition to that effect, no legal obstacle to the formation of a new association by such stockholders, and the adoption of the name of the old association, would in my opinion exist.

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* Congressional Record, No. 120, p. 25, Forty-seventh Congress.
† *Ibid.*, No. 147, p. 32.
‡ *Ibid.*, July 11, 1882.

As there was some uncertainty in regard to the passage by Congress of the act for the extension of the corporate existence of national banking associations, fifty banks gave notice of liquidation, and in most instances new associations were organized with the same titles and the same stockholders as those which had been placed in liquidation. A proviso attached to section 5 of the act of July 12, 1882, requires that in the organization of any banking association, intended to replace any existing banking association and retaining the name thereof, the holders of stock in the expiring association shall be entitled to preference in the allotment of the shares of the new association in proportion to the number of shares held by them respectively in the expiring association.

Under the act of July 12, 1882, nearly all of the banks then in existence which were organized under the act of February 25, 1863, extended their corporate existence during the following months:

July, 1882	6
August, 1882	9
September, 1882	7
October, 1882	5
November, 1882	4
December, 1882	7
January, 1883	4
February, 1883 *	2
February 25, 1883	270
Total	314

The whole number of banks organized under the act of June 3, 1864, to the date of the act of July 12, 1882, was 2,266, of which 450 had been closed, leaving 1,816 in operation on that date. The following table gives the number of these banks, the original periods of succession of which will terminate during each year from 1886 to 1899 inclusive, with their capital and circulation:

Years.	Number of banks.	Capital.	Circulation.
1886	18	$3, 135, 000	$1, 848, 250
1887	5	950, 000	925, 000
1888	11	1, 250, 000	719, 100
1889	3	600, 000	450, 000
1890	63	9. 290, 500	6, 419, 950
1891	104	13, 193, 900	9, 120, 880
1892	103	12, 879, 600	8, 300, 870
1893	39	4, 740, 000	3, 849, 400
1894	67	7, 638, 000	5, 819, 150
1895	81	10, 665, 000	7, 650, 000
1896	23	1, 968, 000	1, 525, 500
1897	28	2, 969, 000	2, 106, 000
1898	27	2, 649, 000	2, 208, 600
1899	41	4, 820, 000	3, 811, 900
Total	613	76, 748, 000	54, 754, 600

On November 1, 1885, 885 banks organized under the act of June 3, 1864, had been extended, making, with the 314 extensions of banks organized under the act of February 25, 1863, 1,199 associations the corporate existence of which has been extended under the act of July 12, 1882. In the Appendix will be found a table showing the distribution and capital of these banks by States. During the year ending November 1, 1885, the periods of succession of 864 banks organized under the act of June 3, 1864, terminated. Of these, 801 have already extended their corporate existence, 5 were placed in voluntary liquidation

*Before February 25, 1883.

by the vote of stockholders owning two-thirds of their stock, 15 were permitted by their stockholders to close at the end of their periods of succession, 4 were placed in the hands of receivers, and 39 were succeeded by other associations with different names but with the same shareholders, wholly or in part. From November 1 to December 31, 1885, 14 banks will expire, all of which have applied in due form for extension.

Among the banks extended during the year were 30 in the city of New York, with an aggregate capital of $35,350,000, as well as a large number in Boston, Philadelphia, and other principal cities, being some of the largest banking institutions in the United States. It is also interesting to note that many of the banks extending during the past year were originally organized under the various State laws, and the continuation of their existence under the national banking system indicates their belief that it is for their best interests to do business under the general banking laws of the United States.

The number, capital, and circulation of the national banks whose periods of succession terminated between November 1, 1884, and November 1, 1885, are shown by the following table, which also indicates the number whose corporate existence has been extended, and the number which have expired and have been succeeded by other national banks:

Date.	Number banks that have expired.	Capital.	Circulation.	Number banks that have extended.	Capital.	Circulation.	Number banks succeeded by other banks.	Capital.	Circulation.
1884.									
November.	48	$16,695,150	$9,635,450	46	$16,195,150	$9,545,450	1	$200,000	$45,000
December.	110	40,415,240	22,269,290	106	38,515,240	22,099,640	3	1,850,000	157,500
1885.									
January ..	109	27,549,500	16,420,015	94	25,054,500	14,467,365	11	2,145,000	1,637,650
February .	68	11,576,000	7,921,940	66	11,226,000	7,815,740	.....	.....	.....
March	126	32,336,350	17,411,510	116	30,946,350	16,507,010	6	855,000	567,000
April.....	85	24,941,970	13,082,085	79	21,266,970	12,704,085	3	275,000	153,000
May	122	28,597,330	18,931,595	116	27,807,340	18,496,845	3	300,000	202,500
June.....	139	50,094,915	20,418,910	131	47,669,915	19,877,560	3	300,000	176,850
July	24	4,915,000	2,047,800	21	4,265,000	1,522,800	3	650,000	525,000
August ...	14	1,951,000	1,129,500	10	1,516,000	891,000	3	375,000	184,500
September.	12	1,775,000	913,950	9	1,125,000	711,450	3	650,000	202,500
October ...	7	905,000	729,000	7	905,000	729,000	.....	.....	.....
Total....	864	241,662,455	130,911,045	801	226,492,465	125,367,945	39	7,600,000	3,851,500

It will be seen from the foregoing statements that a larger number of national banks expired by limitation during the year ending November 1, 1885, than have or will expire during any other year between the passage of the act of July 12, 1882, and the year 1900.

The additional labor entailed upon this office by the extension of so large a number of banks in so short a period of time has been very considerable, it being necessary in all instances to carefully examine the original articles of each association as well as the amendments and the signatures of assent of the shareholders thereto. On account of section 6, which provides that new circulating notes shall be issued to each extended association, duplicate accounts have necessarily been opened upon the books of this office with every extended bank, and in accordance with the third section of the act it has been necessary that a special examination should be made of each bank to determine its condition, as before granting a certificate of approval for extension to any association

the Comptroller must be satisfied that its capital is unimpaired and that it is otherwise in a sound condition.

It appears to be a matter of congratulation to the friends of the national banking system that the associations, the original periods of succession of which have terminated, have up to this time as a rule decided to continue in business, notwithstanding the fact that very little if any profit can be made upon circulation under the present provisions of the law and the prevailing high prices of Government securities.

The provisions of the act for the extension of the corporate existence of national banks in the main appear to be admirably suited for that purpose. Those of the first and second sections, which provide that the period of succession may be extended by simply amending the articles of association, by the consent in writing of shareholders owning not less than two-thirds of the capital stock, are simple and easily carried out by the banks.

Section 3, which provides for a special examination of the association in order to determine its condition, is also well adapted for the purpose.

That part of section 4 which provides that the extended bank shall continue to be in all respects the identical association it was before the extension of its period of succession prevents any break or disturbance in its business, enables the bank to retain its surplus fund, and is especially useful in the matter of any litigation for collection of assets, title to property, &c.

It would, however, appear that some of the provisions of section 5 might be amended with advantage to the public. Said section is as follows:

> SEC. 5. That when any national banking association has amended its articles of association as provided in this act, and the Comptroller has granted his certificate of approval, any shareholder not assenting to such amendment may give notice in writing to the directors, within thirty days from the date of the certificate of approval, of his desire to withdraw from said association, in which case he shall be entitled to receive from said banking association the value of the shares so held by him, to be ascertained by an appraisal made by a committee of three persons, one to be selected by such shareholder, one by the directors, and the third by the first two; and in case the value so fixed shall not be satisfactory to any such shareholder, he may appeal to the Comptroller of the Currency, who shall cause a reappraisal to be made, which shall be final and binding; and if said reappraisal shall exceed the value fixed by said committee, the bank shall pay the expenses of said reappraisal, and otherwise the appellant shall pay said expenses; and the value so ascertained and determined shall be deemed to be a debt due, and be forthwith paid, to said shareholder, from said bank; and the shares so surrendered and appraised shall, after due notice, be sold at public sale, within thirty days after the final appraisal provided in this section: *Provided*, That in the organization of any banking association intended to replace any existing banking association, and retaining the name thereof, the holders of stock in the expiring association shall be entitled to preference in the allotment of the shares of the new association in proportion to the number of shares held by them respectively in the expiring association.

Provision is thus made to ascertain the value of shares of non-assenting shareholders, by an appraisal to be made by a committee of three persons, one to be selected by the non-assenting shareholder, one by the directors, and a third by the first two. But if the bank does not heed the notice of withdrawal and declines to appoint a person to serve on the committee of appraisal, there is no penalty for such neglect, and apparently the shareholder's only remedy is by a suit in some court of competent jurisdiction. I therefore conclude that some provision should be made for the enforcement of this section. Provision is also made, in case the value of the shares fixed by the committee of appraisal is not satisfactory to the shareholder, that he may appeal to the Comptroller of the Currency, who shall cause a reappraisal to be made, which shall be final

and binding. No provision is, however, made for an appeal on the part of the bank, where the valuation fixed by the committee is not satisfactory to it. I have to recommend, therefore, that the section be amended to obviate this defect.

Provision is further made that after the appraised value has been paid to the shareholder, as provided by law, and the shares surrendered, the same shall, after due notice, be sold at public sale within thirty days after the final appraisal. It appears that in many cases thirty days is not sufficient time for the bank to realize a fair price for shares which it is thus compelled under the law to purchase, and inasmuch as section 5201 of the Revised Statutes provides that stock purchased or acquired to prevent loss upon a debt previously contracted in good faith may be sold at any time within six months from the date of its purchase, at public or private sale, it would seem that the law should grant at least as long a period for the sale of the stock which an association is compelled to take from a retiring stockholder under the act of extension, and the Comptroller recommends an amendment to this effect.

Section 6, which relates to the circulation of extended associations, is as follows:

> SEC. 6. That the circulating notes of any association so extending the period of its succession which shall have been issued to it prior to such extension shall be redeemed at the Treasury of the United States, as provided in section three of the act of June twentieth, eighteen hundred and seventy-four, entitled "An act fixing the amount of United States notes, providing for redistribution of national-bank currency, and for other purposes," and such notes when redeemed shall be forwarded to the Comptroller of the Currency, and destroyed, as now provided by law; and at the end of three years from the date of the extension of the corporate existence of each bank the association so extended shall deposit lawful money with the Treasurer of the United States sufficient to redeem the remainder of the circulation which was outstanding at the date of its extension, as provided in sections fifty-two hundred and twenty-two, fifty-two hundred and twenty-four, and fifty-two hundred and twenty-five of the Revised Statutes; and any gain that may arise from the failure to present such circulating notes for redemption shall inure to the benefit of the United States; and from time to time, as such notes are redeemed or lawful money deposited therefor as provided herein, new circulating notes shall be issued as provided by this act, bearing such devices, to be approved by the Secretary of the Treasury, as shall make them readily distinguishable from the circulating notes heretofore issued: *Provided, however,* That each banking association which shall obtain the benefit of this act shall reimburse to the Treasury the cost of preparing the plate or plates for such new circulating notes as shall be issued to it.

It is respectfully submitted that more than three years should be granted within which to deposit lawful money to retire the remainder of the circulation outstanding at the date of extension. If this period should be extended to six years the necessary deposit would then be comparatively small. In the natural course of redemption the outstanding circulation of old design of extended associations is constantly being decreased, as all such notes redeemed are retired without regard to their fitness for circulation, notes of a new design, as provided by law, being issued in their place.

Upon reference to a statement heretofore made of the extension of the corporate existence of national banks organized under the act of February 25, 1863, it will be noticed that 270 banks, with a circulation of $47,997,430, were extended on February 25, 1883, and therefore lawful money must be deposited under section 6 within thirty days from February 25, 1886, to retire such portion of this circulation as then remains outstanding. From the redemptions of this circulation made in regular course, it has for some time been evident to the Comptroller that the amount of the final deposit required by this law to be made in

lawful money during the thirty days succeeding February 25, 1886, would be very large, and that this deposit of lawful money within so short a period would perhaps occasion some temporary disturbance at money centers, particularly as some time would necessarily elapse before new circulation to replace that retired could be issued by the banks.

In this connection I desire to call attention to a portion of section 9, which provides that in the aggregate not more than three million dollars of lawful money shall be deposited by national associations during any calendar month in order to withdraw their circulating notes, except when bonds owned by the association shall be called for redemption by the Secretary of the Treasury. It does not appear that lawful money deposits made under section 6 are exempted from the provisions of section 9 referred to, and inasmuch as the deposits under section 6 may at times exceed $3,000,000 in any one month, there is an apparent conflict in the act. I therefore recommend that the time of deposit be extended. I also recommend that section 9 be so amended that its provisions shall not apply to the deposit of lawful money by extended associations.

In anticipation of the difficulty which might arise after February 25, 1886, from the apparent conflict of law referred to, and from the large deposit of lawful money, which, if not made before, would, by the law, be required to be made within thirty days following that date. the Comptroller, early in the present year, began to advise national banks which would be required by section 6 to make deposits of lawful money on or before March 25, 1886, in order to prevent, if possible, any disturbance, to make such deposits in advance, in sums of $10,000 or multiples thereof, extending them over a period of some months. These banks were also advised to order in advance the preparation of notes of new design, that they might be in readiness to be issued to replace the circulation retired by the deposit of lawful money under section 6. Early in August a printed circular letter embodying this advice was sent to all the national banks interested. Many of the banks so addressed have responded, and it is believed that the action of this office has had an excellent effect, and that the amount of lawful money to be deposited within thirty days after February 25, 1886, will be much less than if this action had not been taken.

If the only object of section 6 is to enable the United States to gain the benefit from lost or destroyed notes, this object might have been accomplished by simple enactment to this effect, without the expense of the issuance of new notes and the deposit of lawful money.

The extension of the franchises of expiring associations for the sole purpose of liquidating their affairs until closed, as provided for in section 7, appears to answer its purpose.

The remaining sections of the act are for purposes other than the extension of the corporate existence of national banks, and it is not necessary in this connection to make any statement in regard to their provisions.

At this date but two reappraisals have been made of the stock of non-assenting shareholders, under section five, by the Comptroller of the Currency.

CIRCULATION.

Notwithstanding the fact that 145 new banks were organized during the past year, with a capital of $16,938,000, depositing $4,959,300 of bonds as security for circulating notes, the aggregate of bonds on deposit for that purpose has diminished from $325,316,300 to $308,364,550.

The following table gives the varions kinds and amounts of bonds

deposited by the banks to secure their circulating notes on November 1, 1883, November 1, 1884, and November 1, 1885.

	1883.	1884.	1885.
Three-and-a-halfs	$632,000		
Threes	201,327,750	$155,604,400	$138,920,650
Four-and-a-halfs	41,319,700	49,537,450	49,547,250
Pacific sixes	3,463,000	3,469,000	3,505,000
Fours	106,164,850	116,705,450	116,391,650
	352,907,300	325,316,300	308,364,550

By reference to this table it will be seen that the aggregate reduction of bonds deposited for the year ending November 1, 1885, was $16,951,750. The changes were as follows: An increase of $36,000 in Pacific currency sixes and of $9,800 in the amount of four-and-a-half per cents deposited, a reduction of $313,800 in the amount of four per cents held, and a reduction of $16,683,750 in the amount of three per cents held, payable at the option of the Government. Of the three per cents $9,586,200 had been called for payment, and interest had ceased on November 1, 1884.*

The following tables show the decrease of national-bank circulation during the years ending November 1, 1883, November 1, 1884, and November 1, 1885, and the amount of lawful money on deposit at each of the dates named:

National-bank notes outstanding November 1, 1882, including notes of national gold banks	$362,727,747	
Less lawful money on deposit at same date, including deposits of gold banks	38,423,404	
		$324,304,343
National-bank notes outstanding November 1, 1883	352,013,787	
Less lawful money on deposit November 1, 1883	35,993,461	
		316,020,326
Net decrease of circulation		8,284,017
National-bank notes outstanding November 1, 1883, including notes of national gold banks	352,013,787	
Less lawful money on deposit at same date, including deposits of national gold banks	35,993,461	
		316,020,326
National-bank notes outstanding November 1, 1884, including notes of national gold banks	333,559,813	
Less lawful money on deposit at same date, including deposits of national gold banks	41,710,163	
		291,849,650
Net decrease of circulation		24,170,676
National-bank notes outstanding November 1, 1884, including notes of national gold banks	333,559,813	
Less lawful money on deposit at same date, including deposits of national gold banks	41,710,163	
		291,849,650
National-bank notes outstanding November 1, 1885, including notes of national gold banks	315,847,168	
Less lawful money on deposit at same date, including deposits of national gold banks	39,542,979	
		276,304,189
Net decrease of circulation		15,545,461

* A large proportion of these bonds were replaced by others.

It will be seen that the banks held on November 1, 1884, $155,604,400, and on November 1, 1885, $138,920,650, of three per cents under the act of July 12, 1882, payable at the pleasure of the Government. The Secretary of the Treasury, during the year ending November 1, 1883, paid $105,634,150, and during the year ending November 1, 1884, $105,970,450 of the public debt. In the latter year three per cents only were called. No bonds were called for the year ending November 1, 1885. Reasoning upon the theory that the public debt would, during the year ending November 1, 1885, continue to be reduced by the payment of three per cent. bonds, and that this reduction would occasion the reinvestment of trust and other funds invested in threes, and cause a greater demand for and consequent increase in the price of four per cent. bonds to a point at which it would be more profitable for the national banks to sell them, the Comptroller estimated in his last annual report to Congress, that unless legislation should be secured enabling the banks to issue currency at a fair profit, circulation would be reduced at the rate of at least $40,000,000 per annum. It is believed that this estimate would have been substantially correct had the Government continued during 1885 to call and pay the three per cent. bonds as rapidly as during the two previous years.

The reduction of circulation of national banks during the year ending November 1, 1885, for reasons other than the call of bonds by which it was secured, was greater than anticipated. The causes which have led to this result are small profit remaining to national banks on circulation after paying the tax of 1 per cent. per annum imposed by the Government; reduction in the rates of interest throughout the country, occasioned by the abundance of money in the financial centers; and, doubtless, uneasiness among certain of the bankers of the country as to the outcome of the increase of silver in the Treasury, such increase indicating that possibly the interest on the public debt, and even some portion of the principal, might be paid in standard silver dollars, and that Government bonds might thereby become depreciated in foreign markets, which would undoubtedly affect their price in this country. The credit and standing of this country is deservedly high, and it is not believed that the people desire either the principal or interest on the bonded debt of this country to be paid in anything but gold coin or its equivalent. This matter was discussed at the time the bonds were issued, during the period of the refunding of the debt, and the preparations for the resumption of specie payments, and the conviction is general that the faith and credit of this Government is pledged for the payment of its securities in gold coin or its equivalent.

The Comptroller in his last annual report made the following statement:

> The time of the final payment of the debt is, however, yet distant, and with appropriate legislation there will probably be for many years no lack of bonds as a safe basis of circulation. Moreover, no feasible plan with other security has as yet been suggested, affording a sound currency redeemable on demand in specie, and the Comptroller believes that it is extremely doubtful whether, after the experience of the last twenty years, the people would be satisfied with a currency based on any security other than United States bonds.
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> Public sentiment seems to be in favor of the payment of the public debt as rapidly as possible, and while no doubt this is in general a correct principle, yet as it is apparent that such payment must extend under the most favorable circumstances over a long future period, the interest during which time is as much a portion of the debt as the principal, it is a question if it would not be of ultimate benefit to the country and a payment of the debt to reduce the interest upon it to a minimum rate and defer the payment of the principal, thus giving for many years a safe basis for national-bank circulation. This course would be particularly advantageous if the

revenues of the Government are hereafter reduced to a point which, after providing sufficient means for carrying on public business, will necessitate a more gradual reduction of the principal of the debt.

The measures introduced in the Senate and House of Representatives during the last session of Congress to enable national banking associations to issue circulation to the par value of the bonds deposited, and for the funding of the high-rate bonds of the United States into bonds bearing a lower rate of interest, did not become laws, the law taxing circulation was not repealed, and no legislation whatever in relation to the national banks or the refunding of the public debt was enacted.

Unless some measures be taken whereby the banks may be enabled to issue circulation at a reasonable profit to themselves, the contraction of national-bank notes will continue. The profit on circulation may be increased by the removal of the tax and by increasing the amount of currency issued to the par value of the United States bonds deposited; and the Comptroller again respectfully recommends appropriate legislation for that purpose. Even if this be done, the national bank-note circulation is still liable to reduction and final disappearance with the reduction and final payment of the debt of the United States.

Upon examining the various methods of issuing bank notes, adopted in other countries, and which are described elsewhere in the report, it will be seen that a large proportion of the issue of notes under the laws of the different Governments are based upon the credit of the banks—that is to say, they are issued against the general assets of the various institutions, and are not, as a rule, secured by special deposits or securities held in trust, or by coin or bullion set apart specially for the protection of the note-holder.

Irresponsible and illegitimate issues of bank notes have been common to almost all civilized countries, and financial disturbances have again and again resulted from such issues, notwithstanding the attempts which have been made by many different Governments to correct the abuse.

Bank notes, which circulate as money among the people, should either be well secured by special deposit of valuable assets in trust, or they should be issued only by corporations whose assets and management are of such a character as to insure the payment of the notes, and those corporations should be compelled by law to carry a sufficient reserve in the coin of the country for their prompt redemption. Under these circumstances only are bank notes entitled to the confidence of the public. It is, of course, not to be expected that corporations or private bankers will issue bank notes, if the law requires them to be based upon the security of any form of debt and at the same time requires that an amount of coin or bullion equal to the notes issued shall be held by the issuing association for their redemption. There would be absolute loss on such an issue. But as long as a bank note is payable on demand by the issuer thereof, and the public are assured that it rests upon a stable foundation of security, either deposited in trust or vested in the issuer in such a manner as to secure its ultimate payment, and as long as said note is protected by a reserve in proportion to the ordinary demands for coin when needed for dealings with foreign countries or the natural wants of trade, the public will use it as money on account of its greater convenience.

It being conceded that bank notes based upon coin or bullion will not be issued in sufficient quantities for the convenience of the public, banks should be permitted to issue notes upon other securities for the con-

venience of trade and commerce. The debt of a strong Government is, next to coin or bullion, the most available for this purpose, and in this country up to this time the debt has supplied a safe and satisfactory basis for bank notes, but in view of the anticipated payment of the public debt it becomes a question of interest how far bank notes can safely be issued without other security than the general assets and credit of the banks. If the liability of shareholders on account of notes issued is increased, and note-holders are preferred as against all other creditors, circulating notes might perhaps be issued by joint stock banks, under an improved safety fund system to a certain percentage of their capital, unsecured by a deposit of bonds.

My predecessor, Mr. Knox, in his report for 1883 said:

Experience has shown that if instead of ninety dollars upon each one hundred dollars of bonds, one hundred dollars of circulating notes had been issued upon every seventy dollars of United States bonds deposited, there would not have been any loss to the Government, or to the holders of the circulating notes of any of the national banks which have failed during the last twenty years; but that there might have been an additional loss to the depositors, depending upon the character of the assets held in place of the portion of bonds which on this supposition would have been released. If circulation had been issued to these insolvent banks, which had a capital of about twenty millions, to the amount of their capital, the value of the bonds being the same, and there had been just previous to failure a decline in the market of 5 per cent. upon the value of the bonds, the losses would not have exceeded one million of dollars. These possible losses would have fallen upon the holders of the notes of such few banks only as became insolvent, or upon the creditors of these banks or the Government; and if the gain arising from lost notes could have been used as proposed, these possible losses would have been provided for.

He proposed that a safety fund should be accumulated, (1) from the gain arising from the accidental loss or destruction of the circulating notes of national banks; (2) from the tax upon circulation; and (3) from interest to be derived at a low rate upon the fund on deposit in the Treasury for the purpose of redeeming the notes of national banks retiring circulation, which now amounts to more than thirty-nine million dollars.

The amount available for a safety fund from the first source is estimated now to be not less than six million dollars, and the amount derived from the tax of 1 per cent. per annum on circulation during the year 1884 was more than three millions. Even if this tax for safety fund purposes should be fixed at one-half per cent., in the course of three years a safety fund would be in hand amounting to more than ten millions of dollars.

The results of the liquidation of 104 national banks which have failed, and the affairs of which have been liquidated or are in process of liquidation by receivers under the direction of this office, show in a very interesting manner to what extent it may be safe to permit banks under the national system to issue circulation unprotected by a deposit of United States bonds. Of these 104 banks, 70 have been finally closed, and for them the results are absolute. The remaining 34 are still in process of liquidation, but have progressed so far that the final result can be estimated with comparative accuracy.

The dividends paid to the creditors of all these banks from the proceeds of their general assets amount to $28,379,080. They had an aggregate capital of $21,858,900, upon which under the law they could, on deposit of bonds, issue 90 per cent., or $19,673,010 of circulation. If at the time of their failure the law had permitted an issue of circulation to the amount of 90 per cent. of capital, *unsecured except by a first lien on general assets* of the 104 banks mentioned, the note-holders of 58 would have experienced no loss. If the law had authorized an *unsecured* issue,

equal to 70 per cent. of capital, the notes of 71 of these banks would have been redeemed from the proceeds of their general assets. At 40 per cent., the notes of 90 would have been paid in full, and upon an *unsecured issue* of 25 per cent. of capital.* loss to note-holders would have occurred in the case of five banks only, or about $62,000 in all.

The experience with these 104 banks shows almost conclusively that if their issues to the amount of 65 per cent. of their capital had been secured by a deposit of bonds to an equal amount, the remaining 25 per cent. might have been issued without other security than a first lien on the general assets, and if a safety fund had been in existence it would in the case cited have been drawn upon to the extent of $62,000 only upon a circulation amounting to $5,464,700. For a beginning, therefore, it might be safe to authorize banks to issue circulation amounting to 90 per cent. of their capital, 70 per cent. to be secured by an equal amount of United States bonds at par value, the remaining 20 per cent. being issued without other security than a first lien on such assets. But if the law should provide for the accumulation of a safety fund in the manner suggested, then as such safety fund increased, the percentage of circulation unsecured by bonds might be increased, as the diminution of the public debt might require and the safety fund warrant.

Such legislation would have the effect of maintaining bank-note circulation, and prevent its being superseded by Government issues, which an authority as high as Alexander Hamilton has said "are of a nature so liable to abuse, and it may even be affirmed so certain of being abused, that the wisdom of the Government will be shown in never trusting itself with the use of so seducing and dangerous an experiment."

While the bank-note circulation of this country is steadily decreasing, there has been no reduction in the total circulating medium in the United States, the reduction in the national-bank currency outstanding having been more than met by the coinage of the standard silver dollar and the issuance of certificates thereon.

The number of silver dollars coined under the provisions of the act of February 28, 1878, amounted to $213,259,431 on November 1, 1885, of which $163,817,342 remained in the Treasury of the United States, while $49,442,089 were in circulation on that date.

Under section 3 of the act mentioned above, silver certificates have been issued, which are represented by standard silver dollars in the Treasury of the United States, to the amount of $125,053,286. Of the silver certificates so issued $31,906,514 remain in the Treasury of the United States, leaving $93,146,772 of these certificates in circulation on November 1, 1885. Through the operation of the act to authorize the coinage of the standard silver dollar and to restore its legal-tender character, the circulating medium issued by the Government of the United States has been increased in the sum of $213,259,431, of which $49,442,089 in standard silver dollars are in the hands of the people, and $70,670,570 of like coins are in the Treasury of the United States, in addition to $93,146,772 of said standard dollars which are represented by silver certificates in the hands of the people, and which can be converted into

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* The redemption of the notes from the proceeds of the general assets would of course reduce the amount paid from those assets to the depositors. In the case of the one hundred and four failed banks, if circulation to the amount of 25 per cent. of the capital had been so redeemed, the average dividends to depositors would have been reduced from 67 per cent. to 54 per cent. of the claims proved.

standard dollars at the pleasure of the holder, and are receivable for customs, taxes, and all public debts.

Under section 12 of the act of July 12, 1882, said certificates, when held by any national banking association, are to be counted as a part of its lawful reserve, and national banks are forbidden to be members of any clearing-house in which said certificates shall not be receivable in the settlement of clearing-house balances. These certificates are redeemable in silver dollars, but have no legal-tender quality between individuals or between banks, although national banks are compelled to accept them in settlement of clearing-house balances. It hardly seems just or equitable that national banks should be compelled to receive these certificates under these conditions, when banks organized under State laws, and private individuals, are not compelled to receive them when tendered.

The Comptroller in his last report to Congress stated that he believed the operation of the present law, which compels the coinage of two million standard silver dollars per month, weighing only 412½ grains each, with unlimited legal-tender quality, would eventually bring financial disturbance upon the country, and he is still of the same opinion.

Referring to silver certificates, the following suggestions were also made in the Comptroller's last report:

> If it is for the best interests of the United States to issue a circulation based upon silver, the Comptroller believes that the circulation should be issued upon coin or bullion which contains a sufficient number of grains of silver to have an intrinsic value equal in the markets of the world to its nominal value; and that under certain restrictions and regulations it would be far more correct in principle to issue silver certificates based upon a deposit of silver bullion, to be valued in the exact proportion of silver to gold, than to continue the issue of certificates under the present law.
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> These reflections are upon the theory, held by many, that it is for the best interests of this country to maintain a circulation based upon silver. The Comptroller doubts the correctness of this theory, but it is submitted that the circulation now outstanding based on silver is a depreciated currency, by the issue of which the Government has gained at the expense of the people who now hold the silver dollars and certificates, and that therefore it is incumbent on the Government, if it continues to issue circulation based upon silver, to do so under a plan which will not only provide a sound circulation for the future, but also prevent the holders of the present certificates and dollars from sustaining loss.

As the silver question is more unsettled than it was at the time the foregoing was written, not only in the United States but elsewhere, it seems doubtful if this Government should attempt to issue a circulation based upon silver, even at its bullion value, until the relative value of this metal is more definitely settled throughout the world. The discontinuance of the coinage of the silver dollar by our Government might perhaps have a tendency to bring about some agreement with other nations, and the fixing of a standard for a series of years; it is however evident that the coinage of the standard silver dollar under the present law is in excess of the requirements of the country, and should be discontinued. If we continue to add these dollars to our circulating medium, and they continue to accumulate in the Treasury, the Government must of necessity pay some portion of its obligations in that coin; and if the Government should pay its interest and other obligations and redeem its bonds in standard dollars, the business of the country would immediately go to a silver basis. What effect this would have it is difficult to predict. It would appear, however, that gold would go to a premium, which would compel its being held, to a certain extent, as an article of merchandise, and it would not circulate as money. This would probably occasion contraction in credits and financial disturbance. The effect upon the legal-tender notes, which by the terms of

section 12 of the act of July 12, 1882, appear to be redeemable in gold, cannot well be foreseen, but it would be difficult for the Government with its present stock of gold to redeem the outstanding legal-tender notes, or such portion of them as might be presented, if gold was held at a premium. Inasmuch as the national-bank notes are redeemable in legal-tender notes, their position would be determined by the status of the latter.

The substitution of standard silver dollars and silver certificates based thereon, in place of bank notes, which is taking place under the provisions of law now in force, evidently requires consideration and appropriate legislation.

BANK-NOTE ISSUES OF OTHER COUNTRIES.

Macleod, in his exhaustive work on the Theory and Practice of Banking, states that—

"The circulating medium of any country is—
(1) Coined money—gold, silver, and copper.
(2) Paper currency, viz, promissory notes and bills of exchange, with all their variety.
(3) Small debts of all sorts, such as credits in bankers' books, called deposits, book debts of traders, and private debts between individuals."

Bank notes come clearly within the second classification, and are merely promises on the part of the bank to pay on demand a sum of money. Unless otherwise provided for, this sum is payable in the coined money of the country where the note is issued. The metallic money in which the note is redeemable on demand is that issued by the government of the country or State, and authenticated as to weight and fineness by its mints.

In the earlier days of banking, promissory notes of joint-stock banks, private bankers, and merchants were all on the same footing as inland bills of exchange, that is to say, they were all transferable by indorsement. Under the present system of issuing bank notes, payable on demand to bearer, they pass in ordinary business transactions from hand to hand as a circulating medium in the same manner as coined money.

The commercial transactions of the world have grown to be so enormous, and the use of bank notes therein so universal, that most Governments, recognizing the necessity of making the security for fulfillment of these promises as substantial as possible, have enacted laws whereby they are issued under certain restrictions and regulations, in order that the public, many of whom are unable to discriminate between the different issues of the banks, may not suffer loss by receiving what is supposed to be an equivalent of money. Either securities are required to be deposited in trust, as under the national bank system, or set aside and held in the bank, as in the case of the Bank of England, or the issues are regulated by the condition of the assets, the amount of capital paid in, and the amount of coin on hand. Very often the law provides that the circulating notes shall be a first lien upon all the assets of the bank, and sometimes a direct guarantee of payment of bank notes is given under conditions by the Government.

Since the passage of the national currency act in 1863, the entire bank-note circulation of the United States has been secured by a deposit of Government bonds with the Treasurer of the United States, and owing to the care with which this precaution has been exercised the general public scarcely realize that these notes are simply promises redeemable on demand, and not money.

As at some time in the future the redemption and payment of the public debt of the United States will probably make it necessary to issue bank notes upon the basis of some other security, it will be useful to examine the various methods of issuing and securing bank notes under the laws of the principal commercial nations of the world, in order that the experience of other countries may be made available for the welfare of our own. A system which is successful in one country or nation may not be adapted to other countries, but from the experience of all, valuable deductions may be drawn.*

ENGLAND.

Bank-note circulation in England is regulated by the act of Parliament of 1844, which provides for the issuance by the Bank of England of £14,000,000 of bank notes through an issue department, to which was to be transferred £14,000,000 in Government securities, and also that the banks of issue, consisting of joint-stock and private banks other than the Bank of England, in existence at the date of the act, should not thereafter be permitted to issue notes except to the amount they then had in circulation, issued by them and outstanding. In other words, the actual circulation to which each of these banks was to be entitled under the act, was to be arrived at by taking the average amount of circulation in each case for twelve weeks prior to April 27 of that year, and under this regulation the maximum issue by provincial banks—that is, banks in England outside of London, not including those of Scotland or Ireland—was then fixed at about eight and three-quarters million pounds. Under certain conditions these banks of issue which were in existence in May, 1844, might cede their privilege of circulation to the Bank of England for a fixed consideration of 1 per cent. per annum to August 1, 1856, and the privilege of issue of any of these banks was forfeited in case of failure to exercise it, of bankruptcy, or certain changes in the constitution of their partnerships. The Bank of England was authorized to issue its own notes for the full amount of the circulation of other banks compounded for, and by order of Crown in council, to two-thirds of the amount of lapsed circulation.

The total amount of issues lapsed or compounded for since 1844 by the country banks is about two and three quarters million pounds, leaving the present authorized circulation of such banks at about six million pounds, or $30,000,000. It is estimated that the actual circulation of these English provincial banks, that is of the banks other than the Bank of England, having privilege of issue, is but four per cent. of their entire liability to the public. By the issue of its own notes in place of the lapsed and surrendered circulation mentioned, the circulation of the the Bank of England, based on Government securities, has been increased

* For the facts in reference to foreign banks of issue, the Comptroller is indebted to the paper on "Bank Notes," by John Biddulph Martin, M. A., F. S. S., published in the Journal of the London Institute of Bankers, March, 1880; paper of Mr. Robert W. Barnett, on "Effect of the Development of Banking," Journal London Institute of Bankers, February, 1881; "The Theory and Practice of Banking," Henry Dunning Macleod, M. A., 2 ed., 1866; "The Three Great Banks of Europe," paper by R. H. Inglis Palgrave, in Journal London Institute of Bankers, June, 1879; "Lombard Street," by Walter Bagehot; paper on "Theory and Practice of Banking in Scotland," by James Simpson Fleming, F. R. S., Journal London Institute of Bankers, 1882–1883, read January 17, 1883; "Report of select committee of Parliament on Banks of Issue," ordered printed July 22, 1875; article of Henry May on "The Bank of England," March number, 1885, Fortnightly Review; "Statistique Internationale des Banques d'Êm ssion," published by the Italian Government in 1878; Banking Laws of Great Britain, Canada, and Germany; Notes by Mr. Ernest Seyd, F. S. S., on the German banking law.

from £14,000,000 to over £15,000,000. The circulation of the joint-stock and private banks of issue of England is based entirely upon their general credit; that is to say, it is not based upon securities or bullion specially deposited or held as in the case of the Bank of England, but upon the aggregate assets of the institutions. These banks make weekly returns of their outstanding circulation to the Government, from which it appears that not more than one-half of the notes they are authorized to issue are in actual circulation. The total amount of notes of the Bank of England, issued on the security of the Government debt, is at this time £15,750,000 or about $78,750,000. This bank, in addition, is permitted to issue notes equal in amount to the bullion or coin which is transferred to and held in the vaults of the issue department of said bank. Of the coin and bullion held, 25 per cent. may consist of silver. It is to be noted, however, that very seldom is any circulation of the bank issued upon silver.

The Bank of England is compelled to receive from any person tendering it, bullion in exchange for notes at the rate of £3, 17*s.* and 9*d.* per ounce of gold 11-12 fine. Under these provisions the amount in bank notes issued varies from time to time by the receipt or withdrawal of gold. The only tax paid by the bank against its issue of circulation is for the privilege of issuing £15,750,000 against securities of the Government, and for this privilege and the exemption from stamp duty the bank pays to the Government an annual sum of about £200,000.*

Bank of England notes were, by the third section of the act of Parliament of 1833, made legal tender between all parties, except where the bank itself is one, so long, and so long only, as the bank pays them in gold coin on demand.

The act of 1844 declares that the notes of the Bank of England in circulation, including those held by the banking department, shall be deemed to be issued on the credit of such securities (coin and bullion) so appropriated and set apart to the said issue department.

Although the act of 1844 only permits the issue of Bank of England notes under the present situation of country bank issues to the amount of £15,750,000, except on a deposit of coin or bullion, during the crisis of 1857 and in 1866 this statutory provision was suspended and the

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* The following table, taken from page 553 of appendix to report from the select committee of Parliament on the banks of issue, will give some idea of the profits to the Bank of England from its issue department:

RECEIPTS.

Interest on securities	£458,035
Profit on bullion	32,433
	490,468

PAYMENTS.

Composition, in lieu of stamps	60,000
Her Majesty's exchequer	138,578
Country bankers (lapsed issues)	18,860
Bank-note paper	18,022
Wages, pensions, rent, machinery, and general charges	147,300
Balance of profit	107,708
	490,468

The average profits on bullion for the ten years, 1865 to 1874, were £14,900 per annum.

BANK OF ENGLAND, *July* 27, 1875.

bank was permitted further issue of notes in order to supply a circulating medium to avert financial trouble and distress, and it is believed by many that this course would be pursued again if occasion demanded it.

From information communicated to the State Department by the minister of the United States to Great Britain, it appears that the amount of bank notes outstanding in England on December 31, 1884, was—

Notes of the Bank of England	£24,647,000
Other joint-stock banks	1,623,160
Private banks	1,507,216

SCOTLAND AND IRELAND.

By the act of Parliament of 1845, the privilege of issuing notes on the part of the existing banks in Scotland and Ireland on their own account was continued to the amount of their outstanding circulation. The privilege of additional issue is granted to these banks upon the basis of gold coin or bullion to the nominal or par value of the notes issued, and in this respect they have the advantage of the English provincial banks. By the terms of the acts under which English, Scotch, and Irish banks were permitted to continue their issue of circulation, unsecured by a deposit of gold or bullion, the liabilities of the individual shareholders of said banks to the general public were unlimited so far as the banknote circulation was concerned. It seems to be the opinion of all authorities who have examined the subject that Scotch and Irish banks have no securities especially held against their issues.

From information communicated to the State Department by the minister of the United States to Great Britain, it appears that the amount of bank notes outstanding in Scotland and Ireland on December 31, 1884, was—

Scotland	£6,399,310
Ireland	6,748,027

CANADA.

The general banking act of Canada was passed in 1871, and has since been amended in many particulars. Its effect has been to bring under one uniform system of restrictions and privileges all of the chartered banks in the Dominion, with the exception of a few banks, which, prior to the passage of the general banking act, had been working under special charters. Some of these banks were permitted to retain certain special privileges, which they held under their old charters.

Under the general banking law of Canada none but chartered banks are permitted to issue notes. The bank notes of a bank outstanding at any one time must never exceed its unimpaired paid-up capital. Monthly returns of the condition of each bank are made to the Government, and if these reports show excessive issues, fines are imposed as follows: $100 for an excess of $20,000 or less; $1,000 for an excess between twenty and one hundred thousand dollars; $5,000 for an excess between one hundred and two hundred thousand dollars; and for an excessive issue of over $200,000 a fine of $10,000 is exacted. There is, therefore, some inducement to make small over-issue in stringent times, as the comparatively light penalty might be offset by the profit, while excessive and rash overissues are restrained by penalties virtually prohibitory. No

notes can be issued by the banks for less than $5, nor for any denomination except $5 or some multiple thereof.

In case of insolvency, the notes are a first charge upon all the assets of the bank. There appears to be no special security whatever. The shareholders are, however, liable, first, for any amount not paid up on their subscribed stock, and, second, for a further amount equal to their subscribed stock. Suspension of payments in gold or Dominion notes for ninety days constitutes insolvency. The directors may, after payment of notes has been suspended six months, call on the stockholders without regard to assets on hand.

No particular amount of cash reserve is required, this apparently being left to the judgment and discretion of the management; but of the cash reserve kept, one-half, if practicable, and never less than 40 per cent., must be in Dominion notes.

The banks may have branches and offices, and notes may be issued and made payable at any of them, but each bank must receive its own notes at any of its different branches or offices, although they need not redeem them in gold or Dominion notes except at the place where the notes are payable. Banks are required to make not less than $60 of any one payment in Dominion notes of denominations of one, two, and four dollars, if so requested.

The Dominion notes mentioned are notes of the Government. The first idea in regard to them appears to have been to have them supplant the use of bank notes, as the first act in regard to Dominion notes was entitled "An act to enable banks in any part of Canada to use notes of the Dominion instead of issuing notes of their own." This act was passed in 1868, but was radically amended in 1870. The act of 1870 authorized the issue of these notes on the security of debentures of the Dominion and specie held for the redemption of the notes by the receiver-general. The portion of specie held was to be not less than 20 per cent. The first amount authorized was $5,000,000, but this might be increased by order in council under certain conditions to $9,000,000, the security for redemption being the same. Debentures or stock were authorized to be issued and delivered to the receiver-general, to enable him to keep the required security for the notes issued. To keep the necessary proportion of specie, this officer was authorized to dispose of debentures. If Dominion notes in excess of the amount authorized were at any time outstanding, the receiver-general was required to hold specie to the full extent of this excess in addition to the required security for the authorized issues.

The latest act (1880) permits an increase, when authorized by order of council, to a sum not exceeding $20,000,000. This act fixes the security to be held, at 25 per cent. in specie and Dominion securities guaranteed by the Government in England (not less than 15 per cent., however, to be in specie), and 75 per cent. in Dominion debentures authorized by Parliament. The whole amount outstanding on August 31, 1885, was $17,469,380.83. Of this, over $6,000,000 were in denominations of less than $5, and over $10,700,000 in denominations of $500 and $1,000. The notes are issued in fractional parts of a dollar, and in denominations of $1, $2, $4, $5, $10, $20, $50, $100, $500, and $1,000.

The banks of Canada held on August 31, 1885, $6,823,000 in specie and $12,421,270 in Dominion notes, while at the same date the receiver-general held $3,989,767 in specie as against $17,469,380 Dominion notes outstanding.

ENGLISH AUSTRALASIAN COLONIES.

Banking in Australasia is carried on under the Scotch system, and the only security for circulating notes issued consists of the general assets of the banks. The Australasian banks, however, hold in bullion and specie a larger reserve against their liabilities, including circulation, than is the case in Scotland or England.

In 1840 the council of New South Wales passed an act requiring from all banks of issue a quarterly statement. The other colonies, as they were established, adopted the same law. An article by Nathaniel Cork, in the thirty-seventh volume of the Journal of the London Statistical Society for March, 1874, gives valuable information regarding banking in Australasia and statistics compiled from the quarterly statements, from which it appears that the outstanding bank-note circulation in 1872–'73 of the banks of issue in the colonies of New South Wales, Queensland, New Zealand, South Australia, and Tasmania was £3,410,000. The coin reserve held was over 25 per cent. on all liabilities.

A curious fact connected with the bank-note circulation of the colonies, especially that of Victoria and New South Wales, is the large proportion of £1 notes issued, being 57.2 per cent. of the whole issue in the former and 50.99 per cent. in the latter. It appears that the profits on this circulation are not large, as taxes are imposed on the note issues in circulation in all the colonies excepting South Australia and Western Australia. Edwin Brett, in his article on the history of banking in Australasia, read before the Bankers' Institute, London, October 18, 1882, states the rate of taxation in Queensland to be 3 per cent. and in the other colonies to be 2 per cent. per annum. He also calls attention to the fact that although Australasia is a land of gold, and two branches of the royal mint are actively engaged in converting the precious metals into coin, bank notes still constitute the chief circulating medium in all the colonies.

It appears from the June, 1885, number of the Australasian Insurance and Banking Record, published at Melbourne, that banking in the Australasian colonies has been much extended since 1873, but that the increase in note circulation has been moderate compared with the general increase in the banking business.

A bill was introduced in the New Zealand Parliament, in 1885, providing that bank notes issued in that colony should be a first charge upon the assets, within the colony, of the issuing bank. From appearances, this bill is likely to become a law.

FRANCE.

Bank notes are issued only by the Bank of France, it having in 1848 absorbed all previously existing issues and become the sole issuing bank in France, with branches in the principal towns. The issue of notes of the Bank of France is controlled by the council or directory, who are compelled to report to the Government from time to time. The Government, however, does not appear to interfere with the bank issue, except to see that the legal powers conferred in its charter are not violated. At times, however, the Government has guaranteed or secured a temporary or excessive issue. The notes of the Bank of France are therefore based upon the security of the general assets of the bank, which are at times re-enforced by a loan on the part of the Government of its credit.

The Paris correspondent of the London Economist of June 28, 1879, holds that there is no limitation of the circulation of the bank by its

statutes. During the times that specie payments have been suspended, and when the Government has permitted the issue of unconvertible notes or forced currency, a limit is always fixed to such issue.

From information communicated to the State Department by the minister of the United States to France, it appears that notes of the Bank of France are legal tender, and are redeemable at sight, either in gold or silver five-franc coins, at the option of the bank (silver coins of smaller denominations being legal tender only to the extent of 50 francs).

On October 1, 1885, as shown by the returns of the Bank of France, the notes in circulation amounted to 2,786,051,930 francs, the bank holding at that time cash amounting to 2,265,636,853 francs, of which 1,162,987,434 francs was gold and 1,102,649,419 francs silver.

GERMANY.

On the 30th of January, 1875, the existing banking law was passed, and the Imperial or Reichsbank was established. By this act it appears that the Reichsbank, so far as its issue of notes is concerned, takes, to some extent, in Germany, the place that the Bank of England occupied upon the passage of Peel's act of 1844. Under the present banking act of the German Empire, seventeen of the banks in existence on the 30th of January, 1875, were permitted to continue their issue of notes to the aggregate amount of about $27,000,000. In the apportionment of circulation between the Reichsbank, or Imperial Bank of Germany, and the other banks of issue, about $62,000,000 was alloted to the Imperial Bank, and to this was added certain issues of fifteen other banks which had forfeited their right of issue by lapse of charter, voluntary renunciation of the right of issue, or by decision of the Government. Under the present act, banks other than the Reichsbank issuing notes in excess of the limit prescribed, except when protected by cash security, are compelled to pay an annual tax of five per cent. on such excess. The amount of notes free of duty; that is, not incurring this five per cent. tax, is quoted every week in the German papers. The Imperial Bank appears to have the right of unlimited issue under the control of the Imperial Debt Commissioners, and under the present act has practically the control of the issuance of bank notes throughout the Empire. The singular provision in regard to the annual tax of five per cent. on circulation, issued in excess of securities deposited, is, no doubt, intended to permit additional issues in times of financial distress. How far this expedient will meet the end for which it is evidently intended, has never, it is believed, been practically tested. The Imperial Bank is compelled to hold an amount equal to at least one-third of all its issues in German coin, imperial legal-tender notes, gold bars or foreign coin; the remaining two-thirds of its issues must be represented by discounted bills having not more than three months to run.

AUSTRIA.

The exclusive right of note issue of the Empire of Austria was conferred on the Austro-Hungarian Bank, with a charter extending from the 1st of July, 1878, to the 31st of December, 1887. This bank was the outgrowth of the forced currency of the Austrian Empire, Austria having contracted liabilities to the national bank, prior to 1878, in the amount of $40,000,000.

The notes of the Austro-Hungarian Bank are redeemable in the coin of the realm, at its two head offices in Vienna and Budapest, and in case notes are not so redeemed within twenty-four hours after demand the

bank forfeits its charter. The bank is authorized to issue $100,000,000 of notes without security being deposited in trust, but is compelled to maintain sufficient reserve to meet demands under the penalty above stated. The bank also has the privilege of issuing additional circulation upon the security of gold or silver bullion, and also appears to be permitted to issue notes against miscellaneous security. The exclusive privileges granted the bank seem to be compensated for by its relations to the Empire. It is compelled at all times to buy the mint pound of silver, coin or bullion, with 45 florins in bank notes, and forward this bullion for coinage. It must also furnish notes of such denominations as are desired by the public in exchange for other denominations of its issue. It is compelled to accept the Government issues of currency as money, these issues forming a debt of the country similar to our legal-tender notes. The bank, however, has the right to issue its own notes on the security of the Government currency, the same as on coin or bullion. The circulation of Austria consists of a trifle less than one-half of notes of the Austro-Hungarian Bank and the balance in notes issued by the Government.

BELGIUM.

The issue of bank notes is confined to the National Bank, which has a charter for thirty years from January 1, 1873. While the Government reserves the right to extend the privilege of issue to other banks, and while theoretically bank notes may be issued by any individual, firm, or company (except a corporation of limited liability), the notes of the National Bank are legal tender to the Government, which controls its issues and business, and on account of this feature the bank really has the monopoly of issuing bank notes. The security to the note-holders rests principally upon the Government supervision of the bank, the investment of a certain portion of its capital and reserve in Government funds, and its being compelled under the act to hold coin or bullion to one-third of its total liabilities to the public (deposits and notes outstanding).

This reserve may, however, under the authority of the Government, be reduced to 25 per cent. of its liabilities. There appears to be no limit to the issue of circulation.

NETHERLANDS.

The Nederlandsche National Bank enjoys the monopoly of issuing bank notes in the Netherlands. This bank was founded in 1814. Its present charter dates from 1864, for a period of twenty-five years. The bank issues two classes of notes, one class amounting to about $4,000,000, covered by the Government debt. This issue is called state notes. Bank notes of the National Bank proper are issued without any fixed maximum limit. The bank, however, is compelled to carry at least 40 per cent. of gold coin or bullion against the aggregate liabilities to the public for deposits on call and bank notes.

DENMARK.

The Bank of Copenhagen has the exclusive privilege of issuing bank notes in Denmark. They may be issued apparently without limit, and rest upon the security of the general assets of the bank. Against the

first $8,000,000 of notes issued, the bank must hold good and easily convertible assets to the amount of 50 per cent. of their issue. For any excess over the $8,000,000 the bank must hold a metallic reserve consisting of legal tender, coin, gold bullion, and foreign coin, and may hold silver bullion and silver foreign coin not exceeding one-third of the whole reserve. The metallic reserve is not permitted under the act in any case to fall below three-eighths of the whole circulation. From information obtained through the Department of State, the bank notes outstanding in Denmark on December 31, 1884, amounted to 73,000,000 crowns, or about $19,500,000.

NORWAY.

The Bank of Norway (Norgesbank), whose charter dates from 1816, has the exclusive privilege of note issue in Norway. This charter may be annulled by act of the Storthing, confirmed by the King. Modifications of charter have taken place from time to time. The bank has the privilege of issuing unsecured notes in proportion to its capital. It is permitted to issue two-and-a-half times its original capital, and also issues twice the amount of an increase of capital made in 1818, and one-and-a-half times its increased capital of 1842 and 1863. It also issues 150 per cent. of notes against its surplus fund, and a further amount of notes equal to its gold on hand. The proportion of secured to unsecured notes is about fifteen to ten. The notes of the Bank of Norway are redeemable in gold and are a full legal tender. In consideration of the privilege of issue the Government participates in the profits, and the bank appears to be practically an institution of the State, and the shareholders have no voice in its management. The Goverment does not guarantee the issue, although it would no doubt protect it, on account of its relations to the bank. Theoretically the notes are secured by the reserve of coin and bullion, the capital, reserve fund, and assets of the bank. From information obtained through the Department of State the bank notes outstanding on December 31, 1884, amounted to 38,983,500 crowns, or over $10,000,000.

SWEDEN.

The Riksbank, or Bank of Sweden, was founded in 1656, and Mr. Palgrave, in his Journal of the Statistical Society, March, 1873, page 117, claims for Sweden the invention of the bank note, the Riksbank being founded, as it will be seen, forty years prior to the Bank of England.

The Bank of Sweden has a circulation of about $10,000,000, which is unsecured, except that the bank is compelled to keep a certain reserve as security to the note-holder. The matter of reserve appears to be well provided for, as its reserve of gold or silver coin or bullion must at no time be less than about $4,100,000, and such gold and silver as is deposited abroad or such cash as it has at call with foreign banks and companies is also held against its circulation. This regulation has been at times suspended, in something the same manner as the Peel act of 1844 has been in England. For more than six months in 1869 the reserve was below the minimum required by law, and in 1873 the issue of notes exceeded the prescribed limits. There are other banks of issue in Sweden, known as Enskilda banks, whose organization appears to be in the nature of a private partnership, the liabilities, however, being somewhat limited. They issue circulation under certain

regulations and restrictions, being compelled before issuing notes to deposit in a place of public safety 25 per cent. of their capital which has unlimited liability (the partners and shareholders in these banks being divided into unlimited and limited liability shareholders). No notes can be issued against the limited capital until 75 per cent. of such capital is deposited. In addition to the notes issued upon these deposits, bank notes may be issued on coin and notes in hand, gold and silver bullion, upon such balance as the Enskilda Bank may have with the Riksbank or Bank of Sweden, and also upon approved securities. This class of bank notes must not exceed 50 per cent. of the entire capital. The regulations for issue of bank notes in Sweden appear to have been carefully considered. Upon a bank meeting with loss which impairs its capital 10 per cent. and reduces its reserve, the association is compelled to liquidate.

RUSSIA.

Bank notes are issued in Russia exclusively by the Imperial Bank, which was chartered in 1860 with a capital of about $12,000,000. By its charter it has the exclusive issue of bank notes in Russia for twenty-eight years. The Imperial Bank seems to have no limit to its issue of circulation. The increase of its circulation, however, is usually made in response to the requirements of the Government whenever an exigency or a deficit in the annual revenue occurs. The bank appears to furnish a paper circulating medium to the Government in addition to the amount previously issued, which, finding its way into the channels of trade, produces inflation. In 1873 the bank had outstanding upwards of $600,000,000 of bank notes, against which it held as specie reserve only about $43,000,000. On November 1, 1879, it is estimated the circulation was upwards of $900,000,000. This circulating medium was then worth in gold about 60 per cent. of its face or nominal value.

SWITZERLAND.

Notes are issued in Switzerland by banks of two classes—Cantonal and joint-stock banks. (See London Bankers' Magazine, December, 1878.) The issues are unlimited. In 1879 the entire issue of thirty-five banks was about $20,000,000. Notes are received between banks, and business interchanged under an agreement, the interchange being carried on in something like the manner that business of a clearing house is conducted. In some states of Switzerland banking appears to be free from restriction in regard to the issue of bank notes, which are subject to a tax of $\frac{1}{2}$ per cent. per annum. Note-holders of the banks of Switzerland have no preference over other creditors. The present issue of bank notes, as appears from information furnished to the Department of State, was over $25,000,000 on December 31, 1884.

ITALY.

In order to eliminate from the circulating medium of the country the large amount of illegal and badly-secured issues of bank notes which then existed, the law of April 30, 1874, was passed, after an elaborate examination into methods of other countries in dealing with the same subject. This act limited the emission of bank notes to six associated banks, which were required to issue $200,000,000 of notes to the Government of Italy, the Government paying interest on the amount of notes

so loaned, and the banks being liable for their payment ratably to their capital. This issue of notes was for the purpose of taking up certain Government loans, and each of the associated banks was permitted in addition, for its own use, to put out a certain amount of circulation which might be regulated by the Government to 40 per cent. of the capital of the bank. The associated circulation is practically the debt of the Government, as Government securities equal in amount thereto were issued to and held as security by the associated banks for the loan of this circulation to the Government. The notes issued by the banks in their individual capacity are redeemable in coin or in the association notes. Banks are compelled to report to the Government full particulars in regard to their issues.

SPAIN.

Bank notes are issued in Spain only by the Bank of Spain, with the head office at Madrid, which has between twenty-five and thirty branches. The bank is permitted to issue notes to three times its capital, which are issued entirely on its credit. The bank is required to keep a reserve of 33 per cent. of its note issue in coin or bullion. The notes, theoretically, are payable in gold on demand, but a considerable proportion of its issue appears to be simply promises to "pay to bearer," the words "on demand" or "presentation" having been left out, and no statement is made as to whether or not the note is payable in gold or silver. The bank does not readily redeem its notes. They have been at a discount in Madrid and the circulation is somewhat limited.

PORTUGAL.

Bank notes are issued in Portugal by the Bank of Portugal, and circulate principally in Lisbon and Oporto. There are other banks of issue also in those cities, as well as in several of the smaller towns, whose circulation is not so generally current in business transactions. The Bank of Portugal has peculiar privileges, and contends that other banks have no right to issue circulation. The charter of this bank expired in 1876, and it exists only under a provisional renewal. Its notes are payable in gold on demand, with the exception of a small portion which are payable in silver and copper. These last circulate in Lisbon only, where copper is legal tender to one-third of all payments. The English sovereign is legal tender in Portugal. Note-holders of the Bank of Portugal are not better secured than the other creditors of the bank. The bank notes outstanding in Portugal on December 31, 1884, as reported to the Department of State, was $6,303,000.

JAPAN.

Bank notes are issued in Japan by banks organized under a national bank act similar in terms to that of the United States. The first regulations of this act were issued in 1872, and were revised and amended in September, 1876. There were, on June 30, 1882, 148 national banks in operation in Japan, with 110 branches. These banks had at that date outstanding circulating notes to the amount of 34,358,868 yen.* There is also one so-called specie bank at Yokohama. This bank has the privilege of issuing "silver notes" to the extent of a million and a

* The silver yen is valued at 86.9 cents.

half yen. It apparently had outstanding in 1882, notes to the amount of 294,520 yen. The notes issued by the national banks are secured by a deposit of Government bonds, and the banks are under the supervision of the Banking Bureau of the Imperial Finance Department of Japan. The operation of the national bank act appears to have been of service to the country, and the notes issued by the banks circulate freely throughout the Empire.

On the 27th of June, 1882, the Government of Japan established an institution to be known as the Bank of Japan, with a charter limited to 30 years, and a capital limit of 10,000,000 yen, business to be confined to non-hazardous transactions, and the bank required to transact such Government financial business as it shall be directed to perform. The issue of bank notes is prohibited for a time. The organization of this bank is similar to that of the Belgium State Bank. Its president is appointed directly by the Emperor, the Government subscribing for one-half of its capital. It is evident that the intention is that this bank shall at some time in the future issue circulation under the direction of the Government.

AMOUNT OF INTEREST-BEARING FUNDED DEBT IN THE UNITED STATES AND THE AMOUNT HELD BY NATIONAL BANKS.

The public debt reached its maximum on August 31, 1865, at which time it amounted to $2,845,907,626. More than twelve hundred and seventy-five millions of this debt were in temporary obligations of the Government, of which eight hundred and thirty millions bore interest at 7.30 per cent. per annum. The average rate of interest on seventeen hundred and twenty-five millions of the debt at that date was 6.62 per cent. This large amount of temporary obligations was funded within the three years which followed the close of the war, chiefly into six per cent. bonds. The six per cent. bonds were gradually reduced during the year 1869 and the seven years following, by payment and refunding into five per cents. The six per cents, together with the five per cents, were subsequently rapidly replaced by four and one-half and four per cent. bonds, which were authorized to be issued by the act of July 14, 1870. In the year 1881 all of the unredeemed five and six per cent. bonds, amounting to $579,560,050, were continued payable at the pleasure of the Government, with interest at 3½ per cent., by agreement with the holders. The act of July 12, 1882, authorized the refunding of the three and one-halfs into three per cents.; and since its passage all of these bonds have been converted into three per cents. No call has been made by the Secretary during the year ending November 1 for the payment of any portion of the threes, and the amount of each class of bonds making up the entire interest-bearing funded debt has but slightly changed during the past year. On June 30, 1885, the total registered bonds of the United States amounted to $1,071,460,262, of which sum $11,927,900 only was held in foreign countries.

The report for 1879 and subsequent reports contain tables exhibiting the classification of the unmatured interest-bearing bonded debt of the United States and of the bonds held by the national banks for a series of years, and also tables showing the amount estimated to be held by savings banks, trust companies, etc.

The following table is again presented, and exhibits the amount of the outstanding bonds of the Government, which represent the unmatured interest-bearing bonded debt of the United States and the classification of the same on the dates named:

Date.	Six per cent. bonds.	Five per cent. bonds.	Four and a half per cent. bonds.	Four per cent. bonds.	Total.
Aug. 31, 1865	$908,518,091	$199,792,100			$1,108,310,191
July 1, 1866	1,008,388,469	198,528,435			1,206,916,904
July 1, 1867	1,421,110,719	198,533,435			1,619,644,154
July 1, 1868	1,841,521,800	221,588,400			2,063,110,200
July 1, 1869	1,886,341,300	221,589,300			2,107,930,600
July 1, 1870	1,764,932,300	221,589,300			1,986,521,600
July 1, 1871	1,613,897,300	274,236,450			1,888,133,750
July 1, 1872	1,374,883,800	414,567,300			1,780,451,100
July 1, 1873	1,281,238,650	414,567,300			1,695,805,950
July 1, 1874	1,213,624,700	510,628,050			1,724,252,750
July 1, 1875	1,100,865,550	607,132,750			1,707,998,300
July 1, 1876	984,999,650	711,685,800			1,696,685,450
July 1, 1877	854,621,850	703,266,650	$140,000,000		1,696,888,500
July 1, 1878	738,619,000	703,266,650	240,000,000	$98,850,000	1,780,735,650
July 1, 1879	310,932,500	646,905,500	250,000,000	679,878,110	1,887,716,110
July 1, 1880	235,780,400	484,864,900	250,000,000	739,347,800	1,709,993,100
July 1, 1881	196,378,600	439,841,350	250,000,000	739,347,800	1,625,567,750
	Continued at 3½ per cent.	Continued at 3½ per cent.			
July 1, 1882	58,957,150	401,593,900	250,000,000	739,349,350	1,449,810,400
July 1, 1883		32,082,600 3 per cents. 304,204,350	250,000,000	737,942,200	1,324,229,150
July 1, 1884		224,612,150	250,000,000	737,661,700	1,212,273,850
July 1, 1885		194,190,500	250,000,000	737,719,850	1,181,910,350
Nov. 1, 1885		194,190,500	250,000,000	737,740,350	1,181,930,850

Pacific sixes amounting to $64,623,512, the Navy pension fund, amounting to $14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and $223,800 of refunding certificates, are not included in the table.

SECURITY FOR CIRCULATING NOTES.

The operations of the Treasury Department for a series of years have largely reduced the amount of interest receivable by the national banks on the bonds owned by them and deposited in trust with the Treasurer of the United States to secure their circulation, owing to the payment of a portion of the public debt and the many changes made in the classes of United States bonds by refunding or extension of the different issues of five and six per cent. bonds to bear interest at 4½, 4, 3½, and 3 per cent. Eighteen years ago the banks had on deposit, as security for circulation, $327,000,000 in United States bonds, of which amount $241,000,000 bore interest at 6 per cent. and $86,000,000 at 5 per cent.; and on July 1, 1882, they held $227,000,000 of three and one-half per cent. bonds. The five and six per cent. bonds disappeared in the year 1881 from the list of these securities with the exception of $3,500,000 of Pacific sixes, and since that year the three and one-half per cents have entirely disappeared. On November 1, 1885, more than 45 per cent. of the amount pledged for circulation consisted of bonds bearing interest at 3 per cent. only, and the remainder, with the exception of $3,505,000 of Pacifics, bear interest at the rate of four and four and one-half per cent. The average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is a little more than 3.6 per cent. upon their par value.

The amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public de-

posits on the 1st day of July in each year since 1865, and upon November 1 of the present year, is exhibited in the following table:

Date.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865	$170,382,500	$65,576,600	.....	.....	$235,959,100	$155,785,750	$391,744,850
July 1, 1866	241,083,500	86,226,850	.....	.....	327,310,350	121,152,950	448,463,300
July 1, 1867	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
July 1, 1868	250,726,950	90,768,950	.....	.....	341,495,900	80,922,500	422,418,400
July 1, 1869	255,190,350	87,661,250	.....	.....	342,851,600	55,102,000	397,953,600
July 1, 1870	247,355,350	94,923,200	.....	.....	342,278,550	43,980,600	386,259,150
July 1, 1871	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
July 1, 1872	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
July 1, 1873	160,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,150
July 1, 1874	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
July 1, 1875	136,955,100	239,359,400	.....	.....	376,314,500	26,900,200	403,214,700
July 1, 1876	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
July 1, 1877	87,690,300	206,631,050	$44,372,250	.....	338,713,600	47,315,050	386,028,650
July 1, 1878	82,421,200	199,514,550	48,448,650	$19,162,000	349,546,400	68,850,900	418,397,300
July 1, 1879	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
July 1, 1880	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
July 1, 1881	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at 3½ per cent.:	Continued at 3½ per cent.:					
July 1, 1882	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
July 1, 1883	385,700	7,402,800 3 per cents. 200,877,850	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
July 1, 1884	.....	172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
	Pacifics.						
July 1, 1885	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
Nov. 1, 1885	3,505,000	138,920,650	49,547,250	116,391,650	308,364,550	31,780,100	340,144,650

The following table shows the authorizing act for each class of bonds held by the Treasurer as security for the circulating notes of the national banks on the 1st day of November, 1885:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
		Per cent.	
Funded loan of 1891	July 14, 1870, and January 20, 1871	4½	$49,547,250
Funded loan of 1907	do do	4	116,391,650
Funded loan of July 12, 1882	July 12, 1882	3	138,920,650
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6	3,505,000
Total			308,364,550

The profits on national bank circulation based on 4 and 4½ per cent. bonds are very small, after paying the annual tax of 1 per cent. Attention is particularly called to carefully prepared tables by Mr. E. B. Elliott, Government Actuary, which appear in the Appendix,* in relation to the average price of the 4 and 4½ per cent. United States securities for the year ending September 30, 1885, and computations based thereon showing the annual profit on circulation during the same period.

* See note at foot of page 153.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR ELEVEN YEARS.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1875 to 1885, inclusive:

	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sep. 30, 1884.	Oct. 1, 1885.
	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.	2,269 banks.	2,501 banks.	2,664 banks.	2,714 banks.
RESOURCES.	*Millions.*	*Millions.*	*Millions.*	*Millions*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*
Loans	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2	1,245.3	1,306.1
Bonds for circulat'n	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4	327.4	307.7
Other U. S. bonds	28 1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7	30.4	31.8
Stocks, bonds, &c	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1	71.4	77.5
Due from banks	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9	194.2	235.3
Real estate	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3	49.9	51.3
Specie	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8	128.6	174.9
Legal-tender notes	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7	77.0	69.7
Nat'l-bank notes	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7	23.3	23.1
C. H. exchanges	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4	66.3	84.9
U. S. cert. of deposit	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7	10.0	14.2	18.8
Due from U. S. Treas.	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6	17.7	14.9
Other resources	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9	33.8	36.9
Totals	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5	2,432.9
LIABILITIES.											
Capital stock	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7	524.3	527.5
Surplus fund	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0	142.0	147.0	146.6
Undivided profits	53.0	46.4	44.5	44.9	41.3	46.1	56.4	61.2	61.6	63.2	59.4
Circulation	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5	289.8	269.0
Due to depositors	679.4	666.2	630.4	668.4	736.9	887.9	1,083.1	1,134.9	1,063.6	993.0	1,120.1
Due to banks	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4	246.4	299.5
Other liabilities	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9	15.8	10.8
Totals	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5	2,432.9

The different items of resources and liabilities in the preceding table indicate that the business of the national banks during the past seven years has generally increased, having been larger during the past year than at any period since the organization of the national banking system. The items of United States bonds and circulation have decreased. It also appears from the table that the aggregate liabilities of the national banks to depositors and correspondents, which were reduced during the previous year upwards of 94 millions, have increased during the present year more than 180 millions.

The table also shows that during the same period the national banks increased their cash resources by about 46 millions of specie, and decreased the same by about 2½ millions of legal tenders and United States certificates of deposit for same.

The following table is an abstract of the resources and liabilities of the national banks at the close of business on the 1st day of October, 1885, the condition of the New York City, Boston, Philadelphia, Baltimore, and other reserve city banks being tabulated separately from the other banks of the country:

	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate.
	44 banks.	105 banks.	98 banks.	2,467 banks.	2,714 banks.
RESOURCES.					
Loans and discounts	$236,823,598	$218,424,271	$151,435,438	$694,471,997	$1,301,155,304
Overdrafts	66,314	61,902	322,583	4,537,888	4,988,687
Bonds for circulation	12,566,500	40,009,950	24,070,700	231,009,900	307,657,050
Bonds for deposit	820,000	675,000	4,788,000	11,174,000	17,457,000
United States bonds on hand	4,265,800	419,500	2,510,200	7,133,900	14,329,400
Other stocks and bonds	14,242,734	8,097,293	7,013,425	48,141,778	77,495,230
Due from reserve agents	.....	23,110,458	19,292,151	95,975,906	138,378,515
Due from other national banks	18,846,711	17,059,322	11,586,324	31,475,341	78,967,698
Due from other banks and bankers	2,759,122	1,617,537	4,185,592	9,425,641	17,987,892
Real estate, furniture, and fixtures	10,177,499	6,571,017	4,846,052	29,699,233	51,293,801
Current expenses	787,432	712,308	866,799	4,486,854	6,853,393
Premiums	986,306	1,185,101	1,233,681	9,106,245	12,511,333
Checks and other cash items	2,597,221	1,428,308	658,135	9,663,915	14,347,579
Clearing-house loan certificates	1,110,000	.....	.....	.....	1,110,000
Exchanges for clearing-house	55,453,777	19,718,195	8,265,049	1,489,710	84,926,731
Bills of other national banks	1,597,918	3,028,406	2,954,676	15,481,765	23,062,765
Fractional currency	35,823	42,799	60,593	337,840	477,055
Trade dollars	194,784	338,744	33,717	1,038,519	1,605,764
Specie	91,454,168	22,364,281	19,586,788	41,467,335	174,872,572
Legal-tender notes	16,785,620	9,219,212	14,357,351	29,375,936	69,738,119
United States certificates of deposit	6,920,000	8,805,000	2,575,000	500,000	18,800,000
Five per cent. redemption fund	547,100	1,799,737	1,076,774	10,173,742	13,597,353
Due from United States Treasurer	210,759	157,090	108,035	823,877	1,299,761
Total	479,249,186	384,845,431	281,827,063	1,286,991,322	2,432,913,002
LIABILITIES.					
Capital stock	45,350,000	80,938,510	54,951,500	346,284,400	527,524,410
Surplus fund	22,176,008	23,954,854	13,415,513	87,078,267	146,624,642
Undivided profits	10,487,171	5,983,167	4,839,819	38,025,362	59,335,519
National-bank notes outstanding	9,917,442	34,270,975	20,986,640	203,694,540	268,869,597
State-bank notes outstanding	31,195	20,802	.....	84,901	136,898
Dividends unpaid	232,849	1,208,854	246,253	1,820,370	3,508,326
Individual deposits	250,494,555	176,043,047	126,049,008	549,785,840	1,102,372,450
United States deposits	420,181	454,734	3,435,999	7,241,708	11,552,622
Deposits of United States disbursing officers	47,163	18,188	689,647	1,959,401	2,714,399
Due to national banks	105,687,963	47,853,728	33,823,084	26,176,130	213,534,905
Due to other banks and bankers	34,199,239	14,095,822	22,206,594	15,613,406	86,115,061
Notes and bills rediscounted	205,420	.....	460,006	7,767,367	8,432,793
Bills payable	.....	2,750	723,000	1,465,630	2,191,380
Total	479,249,186	384,845,431	281,827,063	1,286,991,322	2,432,913,002

*The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee Saint Louis, and San Francisco.

The following table exhibits, in the order of their capital, the twenty-five States (exclusive of reserve cities), having the largest amount of capital, together with the amount of circulation, loans and discounts, and individual deposits of each on October 1, 1885:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts	$45,095,650	$34,200,534	$86,090,367	$51,715,367
New York	34,819,760	23,989,591	83,654,256	77,834,371
Pennsylvania	32,665,340	23,401,460	65,259,486	61,821,735
Connecticut	24,921,820	15,932,600	40,501,279	24,482,781
Ohio	21,909,580	13,474,579	40,660,917	31,594,784
Rhode Island	20,340,050	12,056,177	30,974,846	13,096,232
Illinois	13,673,600	6,154,525	30,636,484	27,693,720
New Jersey	12,208,200	8,007,406	29,343,068	32,501,422
Indiana	12,189,500	6,734,150	23,210,592	19,845,317
Minnesota	11,390,000	1,884,576	28,076,758	19,651,296
Maine	10,360,000	7,683,079	16,577,506	10,095,495
Michigan	10,194,600	3,479,715	21,321,908	18,575,061
Iowa	10,155,000	3,813,858	21,020,360	17,053,775
Kentucky	9,648,900	5,714,770	14,770,265	8,233,931
Vermont	7,541,000	5,355,913	10,543,083	5,154,308
Texas	6,880,000	1,739,250	13,087,251	9,183,872
New Hampshire	6,105,000	5,149,045	8,333,617	5,425,196
Nebraska	5,949,250	1,774,330	15,217,754	11,316,707
Tennessee	5,007,500	2,114,010	11,468,980	7,783,995
Kansas	4,995,720	1,435,705	10,610,954	10,089,967
Wisconsin	3,785,000	1,517,078	9,570,727	10 132,396
Virginia	3,576,300	2,007,500	9,420,831	8,376,663
Missouri	3,311,000	1,251,648	7,217,665	5,972,242
Maryland	2,716,700	2,143,702	5,695,512	5,744,199
Georgia	2,472,345	1,570,900	5,282,217	3,335,352

REDEMPTION.

Since the passage of the act of June 20, 1874, section 3 of which requires the banks at all times to keep on deposit in the Treasury 5 per cent. of their circulation as a redemption fund, that fund, as a rule, has been maintained, and circulating notes of the banks have been promptly redeemed at the Treasury without expense to the Government.

From the passage of the act of June 20, 1874, to November 1, 1885, there was received at the redemption agency of the Treasury $1,594,365,738 of national bank currency for redemption. During the year the receipts amounted to $145,880,327, of which amount $66,974,000, or nearly 46 per cent., was received from the banks in the city of New York, and $29,762,000, or upwards of 20 per cent., from the banks in the city of Boston. The amount received from Philadelphia was $7,446,000, from Chicago $3,943,000, from Cincinnati $2,154,000, from Saint Louis $1,668,000, from Baltimore $3,797,000, from Providence $2,470,000, from New Orleans, $2,514,000, and from Pittsburgh $576,000.

The following table* exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ending October 31, 1885, and the amount received during the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

*Notes of gold banks are not included in the table.

Months.	Received by the Comptroller of the Currency.					Received at redemption agency.
	From national banks for reissue or surrender.	From redemption agency for reissue.	Act of June 20, 1874.	Notes of national banks in liquidation.	Total.	
1884.						
November	$65,040	$5,279,800	$2,002,195	$660,785	$8,007,820	$11,471,644
December	77,500	5,535,800	1,971,575	644,639	8,229,514	12,240,921
1885.						
January	83,040	6,531,000	2,266,140	798,262	9,678,442	17,882,887
February	11,750	7,343,600	2,072,533	784,537	10,212,420	10,972,096
March	45,000	6,413,300	1,724,795	785,580	8,968,675	10,195,586
April	7,440	6,221,400	1,472,480	819,729	8,521,049	12,549,026
May	26,900	6,591,100	1,527,420	998,910	9,144,330	14,189,983
June	130,250	8,558,600	256,600	107,870	9,053,320	16,652,302
July	10	6,482,500	1,660,415	1,259,814	9,402,739	12,131,083
August	8,090	4,848,900	813,500	807,184	6,477,674	9,893,843
September	60	4,140,900	827,510	799,076	5,767,546	7,588,980
October	22,060	3,675,930	1,981,120	482,794	6,161,904	10,111,976
Total	477,140	71,622,830	18,576,283	8,949,180	99,625,433	145,880,327
Received from June 20, 1874, to October 31, 1884	15,042,450	622,042,055	140,342,018	33,354,329	810,780,852	1,448,485,411
Grand total	15,519,590	693,664,885	158,918,301	42,303,509	910,406,285	1,594,365,738

The amount of notes fit for circulation returned by the redemption agency to the banks of issue during the year was $46,402,730, being an increase over last year of $13,322,430.

The total amount received by the Comptroller of the Currency for destruction, from the agency and from the banks direct, was $72,099,970. Of this amount, $4,953,400 were the issues of banks in the city of New York, $9,557,000 of banks in Boston, $3,018,300 of Philadelphia, $3,463,000 of Providence, $1,812,600 of Baltimore, $1,818,000 of Pittsburgh, $1,033,700 of Cincinnati, $591,500 of Louisville, $415,000 of Albany, $428,700 of New Orleans, and of each of the other principal cities less than $300,000.

The following table exhibits the number and amounts of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1885:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23,167,677	22,731,963	435,714	$23,167,677	$22,731,963	$435,714
Twos	7,747,519	7,628 877	118,642	15,495,038	15,257,754	237,284
Fives	93,208,400	76,817,066	16,391,334	466,042,000	384,085,330	81,956,670
Tens	39,804,001	29,382,872	10,421,129	398,040,010	293,828,720	104,211,290
Twenties	12,318,173	8,563,797	3,754,376	246,363,460	171,275,940	75,087,520
Fifties	1,758,533	1,345,762	412,771	87,926,650	67,288,100	20,638,550
One hundreds	1,287,686	971,922	315,764	128,768,600	97,192,200	31,576,400
Five hundreds	23,924	22,727	1,197	11,962,000	11,363,500	598,500
One thousands	7,369	7,238	131	7,369,000	7,238,000	131,000
Portion of notes lost or destroyed					−21,890	+21,890
	179,323,282	147,472,224	31,851,058	1,385,134,435	1,070,239,617	314,894,818

A table showing the number and denomination of national-bank notes issued and redeemed, and the number of each denomination outstanding on November 1, for the last thirteen years, will be found in the Appendix.

The following table exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	$175,490 00
During the year ending—	
Oct. 31, 1866	1,050,382 00
Oct. 31, 1867	3,401,423 00
Oct. 31, 1868	4,602,825 00
Oct. 31, 1869	8,603,729 00
Oct. 31, 1870	14,305,689 00
Oct. 31, 1871	24,344,047 00
Oct. 31, 1872	30,211,720 00
Oct. 31, 1873	36,433,171 00
Oct. 31, 1874	49,939,741 00
Oct. 31, 1875	137,697,696 00
Oct. 31, 1876	98,672,716 00
Oct. 31, 1877	76,918,963 00
Oct. 31, 1878	57,381,249 00
Oct. 31, 1879	41,101,830 00
Oct. 31, 1880	35,539,660 00
Oct. 31, 1881	54,941,130 00
Oct. 31, 1882	74,917,611 50
Oct. 31, 1883	82,913,766 00
Oct. 31, 1884	93,178,418 00
Oct. 31, 1885	91,048,723 00
Additional amount of notes of insolvent and liquidating national banks	52,859,636 90
Total	1,070,239,616 40

Notes of gold banks are not included in the above table.

NATIONAL-BANK FAILURES.

The total number of national banks placed in the hands of receivers to November 1, 1885, has been 104, of which 4 became insolvent and were placed in this category since November 1, 1884. A full list of these banks will be found in the appendix, with the amount of capital, claims proved, and dividends paid. The four which have failed during the past year are as follows:

Name of bank.	Capital.	Receiver appointed.
Middletown National Bank of Middletown, N. Y	$200,000	Nov. 29, 1884
Farmers' National Bank of Bushnell, Ill	50,000	Dec. 17, 1884
Schoharie County National Bank of Schoharie, N. Y	50,000	Mar. 23, 1885
Exchange National Bank of Norfolk, Va	300,000	Apr. 9, 1885

The affairs of seven banks have been finally closed, and a final dividend has been made to their creditors during the year. These banks, with the total dividends paid by each, are as follows:

Name of bank.	Total dividends on principal.	Proportion of interest paid.
	Per cent.	*Per cent.*
Venango National Bank of Franklin, Pa	23.37	.....
City National Bank of Chicago, Ill	77.512	.....
First National Bank of Georgetown, Colo	37.6483	.....
First National Bank of Allentown, Pa	88	.....
First National Bank of Dallas, Tex	38.10	.....
First National Bank of Newark, N. J.*	100	100
First National Bank of Brattleboro', Vt.†	100	100

*An assessment of 100 per cent. was made on the stock of this bank, but the amount paid was returned to the stockholders; 5 per cent. during the present year.

†An assessment of 25 per cent. was made on the stock of this bank, but 64.625 per cent. of the amount paid under this assessment was returned to stockholders during the present year.

The affairs of a number of banks in the hands of receivers have been completely liquidated, with the exception of some matters involved in litigation now pending in the courts. Much of this litigation is pending in courts of last resort, and it may be some time before the cases can be heard and decided. This condition of things may delay the final settlement of the affairs of these associations. In such cases, however, the receivers are, as a rule, paid no salary, it being understood that on final settlement of the affairs of the banks they shall be paid only for actual services rendered. The names of the banks in this condition, with the dividends already paid to their creditors, are as follows:

Name of bank.	Dividends paid.
	Per cent.
Scandinavian National Bank of Chicago, Ill	50.0
New Orleans National Banking Association of New Orleans, La	62.0
First National Bank of Anderson, Ind	39.5
Charlottesville National Bank of Charlottesville, Va	62.0
Fourth National Bank of Chicago, Ill	50.0
National Bank of the State of Missouri, Saint Louis, Mo	*100.0
Third National Bank of Chicago, Ill	*100.0
Central National Bank of Chicago, Ill	60.0
First National Bank of Waynesburg, Pa	60.0
People's National Bank of Helena, Mont	40.0
First National Bank of Bozeman, Mont	85.0
German-American National Bank of Washington, D. C	50.0
Second National Bank of Scranton, Pa	†100.0
First National Bank of Butler, Pa	70.0

*And interest. † And 50 per cent. of interest.

The following dividends have been paid to the creditors of insolvent banks during the past year, the total dividends paid up to November 1, 1885, being given in each case:

Name of bank.	Dividends paid during the past year.	Total dividends paid to depositors.	Proportion of interest paid to depositors.
	Per cent.	*Per cent.*	*Per cent.*
Venango National Bank of Franklin, Pa	8.37	23.37	.....
New Orleans National Banking Association of New Orleans, La	2	62	.....
First National Bank of Anderson, Ind	14.50	39.50	.....
City National Bank of Chicago, Ill	.512	77.512	.....
First National Bank of Georgetown, Colo	15.1483	37.6483	.....
First National Bank of Allentown, Pa	3	88	.....
First National Bank of Waynesburg, Pa	20	60	.....
First National Bank of Dallas, Tex	1.10	38.10	.....
Second National Bank of Scranton, Pa	*50	100	50
First National Bank of Newark, N. J	†5	100	100
First National Bank of Brattleboro, Vt	‡64.625	100	100
First National Bank of Buffalo, N. Y	5	38	.....
Pacific National Bank of Boston, Mass	5	15	.....
First National Bank of Union Mills, Union City, Pa	10	60	.....
Vermont National Bank of Saint Albans, Vt	30	42.50	.....
First National Bank of Leadville, Colo	5	25	.....
First National Bank of Saint Albans, Vt	12.50	12.50	.....
First National Bank of Monmouth, Ill	20	90	.....
Marine National Bank of New York, N. Y	15	40	.....
Hot Springs National Bank of Hot Springs, Ark	40	70	.....
Richmond National Bank of Richmond, Ind	36	36	.....
Logan National Bank of West Liberty, Ohio	30	30	.....
Middletown National Bank of Middletown, N. Y	40	40	.....
Farmers' National Bank of Bushnell, Ill	40	40	.....
Schoharie County National Bank of Schoharie, N. Y	20	20	.....
Exchange National Bank of Norfolk, Va	20	20	.....
First National Bank of Jamestown, Dak	100	100	100

*Of interest.

† An assessment of 100 per cent. was made on the stock of this bank, but the amount paid was returned to the stockholders, 5 per cent. during the present year.

‡ An assessment of 25 per cent. was made on the stock of this bank, but 64.625 per cent. of the amount paid under this assessment was returned to the stockholders during the present year.

As has been seen, there have been but four failures of national banks during the year ending November 1, 1885, as against eleven during the previous year. An inspection of the above list will show that each of the four banks failed this year has already paid a dividend to its creditors, two of them 40 per cent. each, and two 20 per cent each.

If receivers, on taking charge of insolvent national banks, discover evidence which appears to indicate that insolvency has been caused by practices in violation of the criminal statutes of the United States, such evidence is at once, by direction of this office, referred through the proper channels to the Department of Justice for appropriate action against those who appear to have rendered themselves liable to the penalties of the law. Prosecutions of officers of many of the insolvent national banks have been instituted by the Department of Justice through the United States attorneys in the districts where the banks were located, and as a rule convictions have been secured where indictments have been found. A number of proceedings of this character are now pending.

Since the commencement of the national banking system 104 banks have been placed in the hands of receivers, 549 banks have voluntarily closed their business by a vote of stockholders owning two-thirds of the stock, under the provisions of sections 5220 and 5221 of the Revised Statutes, and the corporate existence of 26 expired by limitation. Of the banks in the hands of receivers, 9 had been previously placed in liquidation by their stockholders, but failing to pay their depositors, receivers were afterwards appointed by the Comptroller to wind up their affairs. Of the 104 banks placed in the hands of receivers, 70 have been finally closed, leaving 34 in process of settlement, of which, as has been seen, 14 are virtually closed with the exception of pending litigation, leaving 20 receiverships only in active operation.

Since the commencement of the system there has absolutely been no loss to the note-holders of insolvent national banks, every note having been promptly redeemed on presentation at the United States Treasury. The loss to the depositors of these insolvent national banks during the twenty-two years elapsed since the passage of the act of February 25, 1863, as nearly as can be estimated, taking into consideration dividends which will probably hereafter be paid, has been about $9,860,000. The average annual loss to depositors has been therefore about $448,000 in the business of corporations having from year to year an average capital of about $450,000,000, which corporations have been responsible for the safe keeping of deposits in their hands averaging constantly over $800,000,000. The annual average loss to depositors of all the national banks is therefore not in excess of one-twentieth of 1 per cent.

The total amount so far paid to creditors of insolvent national banks has been $25,651,390 upon proved claims amounting to $43,159,252. The amount paid during the year has been $2,151,868.

Assessments amounting to $9,812,750 have been made upon stockholders of the insolvent national banks to enforce their individual liability under section 5151 of the Revised Statutes of the United States. From this source $3,982,627 has been collected; $348,670 of this amount during the past year.

Reference is again made to the tables in the Appendix, showing national banks which have been placed in the hands of receivers, the amount of their capital, of the claims proved, and the rates of dividends paid, and also showing the amount of circulation of such banks issued, redeemed, and outstanding.

As stated in his last report:

"It is the intention of the Comptroller to rigidly enforce the bank act and to call the attention of the Department of Justice to any criminal violations of the same, but experience has proved that it is difficult, not only under the bank act, but generally under criminal statutes, to always obtain sufficient evidence to convict offenders. The Comptroller is of the opinion that, with a few exceptions, the national bank act has adequate provisions for the prosecution and conviction of those who lay themselves liable to its penalties. As stated elsewhere, bank failures are not so much due to the inadequacy of the law as to the failure on the part of the officers and directors to maintain a proper supervision of the affairs of their associations."

TAXATION.

The only United States tax now paid by the national banks is the semi-annual duty of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months. The prohibitory tax of 10 per cent. upon State bank circulation paid out, as provided by section 3412 of the Revised Statutes, is also still in force. Section 5173 of the Revised Statutes provides that the expenses of the Bureau of the Comptroller of the Currency, including those of the plates and dies used for the printing of national-bank notes and of the printing of such notes, shall be paid out of the proceeds of the tax on circulation.

The act of June 20, 1874, provides for the redemption of national-bank notes in the office of the Treasurer of the United States; that the cost of such redemptions shall be paid by the banks; and that the cost of the plates for printing, up to that time paid out of the proceeds of the tax on circulation, shall thereafter be paid from the proceeds of an assessment upon the banks. Section 6 of the act of July 12, 1882, for extending the corporate existence of national banking associations, provides that the cost of engraving plates for the issue of circulation of new design, required by the section, should also be paid by the banks. It was the evident intention of the enactors of the original banking law that all the expenses which were incurred by the Government in preparing circulation to be issued to national associations, as well as the expenses of carrying on the Bureau of the Comptroller of the Currency and enforcing the restrictions of the national banking laws, should be defrayed from the tax on circulation. As has been seen, this principle was changed by the act of June 20, 1874, which, without abolishing the tax on circulation, imposed on the banks the expense of the redemption of their notes and preparation of their plates, and this course was also followed in the act of July 12, 1882.

The Comptroller in his last annual report suggested that, inasmuch as the constant contraction of the volume of the national-bank currency was due in great measure to the fact that under present conditions banks can make but a nominal profit from the issue of circulation, a ready and simple way to prevent a further diminution of the volume of national-bank notes would be to abolish this tax, and also that if this tax were abolished the expenses of the Bureau of the Comptroller of the Currency could be paid by a pro rata assessment on the banks, as is now done in the case of the redemption of their notes by the Treasurer of the United States and in the case of the expenses of preparing plates for printing notes.

The total expense of the Office of the Comptroller of the Currency from the date of its organization to June 30, 1885, has been $6,066,227.37, and the expense for the year ending on that date $225,293.38. From the tax on circulation for the year ending June 30, 1885, $2,794,584.01 was realized by the United States Treasury.

The total taxes collected from the national banks to the end of the present fiscal year are shown in the following table:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864	$53,193 32	$95,911 87	$18,432 07	$167,537 26
1865	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
1882	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
1883	3,132,006 73	*2,773,790 46	*269,976 43	6,175,773 62
1884	3,024,668 24	.....	.....	3,024,668 24
1885	2,794,584 01	.....	.....	2,794,584 01
Aggregates	61,204,777 22	60,940,067 16	7,855,887 74	130,000,732 12

* Six months to June 1, 1883.

The following table exhibits the taxes upon the circulation, deposits, and capital of banks, other than national, collected by the Commissioner of Internal Revenue, from 1864 to November 1, 1882, the date upon which the taxation of capital and deposits ceased:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864	$2,056,996 30	$780,723 52	.....	$2,837,719 82
1865	1,993,661 84	2,043,841 08	$903,367 98	4,940,870 90
1866	990,278 11	2,099,635 83	374,074 11	3,463,988 05
1867	214,298 75	1,355,395 98	476,867 73	2,046,562 46
1868	28,669 88	1,438,512 77	399,562 90	1,866,745 55
1869	16,565 05	1,734,417 63	445,071 49	2,196,054 17
1870	15,419 94	2,177,576 46	827,087 21	3,020,083 61
1871	22,781 92	2,702,196 84	919,262 77	3,644,241 53
1872	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873	24,778 62	3,009,302 79	736,950 05	3,771,031 46
1874	16,738 26	2,453,544 26	916,878 15	3,387,160 67
1875	22,746 27	2,972,260 27	1,102,241 58	4,097,248 12
1876	17,947 67	2,999,530 75	989,219 61	4,006,698 03
1877	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880	28,773 37	2,510,775 43	811,436 48	3,350,985 28
1881	4,295 08	2,946,906 64	811,006 35	3,762,208 07
1882	4,285 77	4,096,102 45	1,153,070 25	5,253,458 47
1882*	.....	1,993,026 02	489,033 53	2,482,059 55
Aggregates	5,487,608 82	48,802,237 39	14,986,143 44	69,275,989 65

* Six months to November 30, 1882.

STATE TAXATION OF NATIONAL BANKS.

The reports of the Comptroller of the Currency for the years 1877, 1880, 1881, and 1882 contain chapters on the subject of State taxation of national-bank shares, in which the decisions of the courts construing the effect of the provisions of the national banking law permitting such taxation were considered.

In view of the recent decision of the United States Supreme Court in the case of Boyer *v.* Boyer, and the action of the New York banks in seeking the protection of the courts against the alleged discriminating taxation of their shares by the city of New York for the year 1885, it is deemed best to give in this report a brief *résumé* of the law authorizing State taxation of national-bank shares, and the most important decisions of the courts construing this law.

The original national currency act of February 25, 1863, contained no provision authorizing the States to tax national banks in any manner whatever. The number of banks organized under this act was, however, comparatively small, and the capital small compared with the capital invested in banks organized under State laws, over which the States had full power of taxation. Much of the opposition to the national system at the time of its inception was manifested by those who regarded it as hostile to the State systems, and as a step toward the removal of one objection, at least, to the State systems becoming merged in the national, Congress seems to have regarded it as necessary to grant to the States the authority to tax national banks. At an early day the Supreme Court of the United States had held that the States had no power to impose taxes on corporations created by Congress, and the same court has since held that the States cannot impose any tax whatever on national banks without the authority of Congress. (Williams *v.* Assessors.)

The power to tax national-bank shares was granted, and the method of imposing such tax indicated by three provisos attached to section 41 of the act of June 3, 1864, by which the original act of February 25, 1863, was superseded. Under this law, shares of national-bank stock were made liable to assessment by State authority at the place where the bank was located, but not at a greater rate than was assessed upon other moneyed capital in the hands of individual citizens of such State, and the tax imposed was not to be at a greater rate than was imposed upon the shares of banks organized under State law. Real estate belonging to a national bank was to be taxed as other real estate was taxed.

The question that appears to have first arisen as to the proper construction of the law permitting State taxation of national bank shares, was in regard to the exemption of United States bonds held by national banks, in arriving at the value of the shares liable to taxation. The Hon. Freeman Clarke, then Comptroller of the Currency, in his report to Congress for the year 1865, took strong ground in favor of the exemption of United States bonds held by the national banks. He claimed that unless such bonds held by a national bank were deducted from its capital in order to arrive at the value of the shares liable to taxation, the States exercised indirectly the right of taxing United States bonds, although such bonds were exempted by law from direct state taxation, and that thus bonds held by national banks were taxed while those held by individuals were exempted. He says, in regard to the ground taken by some, that a tax on the shares was not a tax upon the securities represented by those shares; "that the position assumed by those who favor this hypothesis will be found, upon critical examination, to be fallacious can scarcely admit of a doubt."

The point came before the United States Supreme Court for decision in Van Allen *v.* Assessors (3 Wall., 573), and it was decided by the majority of the court that a share of national bank stock was a distinct thing from the capital of the bank, which capital may be invested in

United States bonds—that the shares are property in the hands of individuals, while the corporation is the legal owner of all the property of the bank, real and personal.

The interest of the shareholder entitles him to participate in the profits of the corporation while the latter is in existence, and also upon its dissolution to receive his proportionate share of such property as may remain after the payment of its debts. It is this entire interest that Congress has left subject to taxation by the States, and not such portion as might remain were the amount invested in United States bonds deducted from capital.

The court also held in this case that a New York statute, assessing shares of national banks for purposes of taxation at the same rate at which other moneyed capital was assessed, the tax not to exceed the par value of the shares, was void, because it was contrary to the provisions of the Federal law—that taxation of national bank shares was not to be at a greater rate than was imposed on State bank shares.

The State banks in New York were not taxed on their shares, but on capital, from which the deduction of the amount invested in United States securities was allowed, while this deduction could not be made to reduce the value of national bank shares. The question then arose in a new form. Inasmuch as the law provides that shares of national banks shall be assessed at the same rate as other moneyed capital in the hands of individual citizens, and inasmuch as United States bonds and securities are exempt in the hands of individual citizens; when the capital of national banks is invested in United States bonds, is not the State tax on their shares invalid? The United States Supreme Court in People *v.* Commissioners (4 Wall., 244) decided that under such circumstances the State tax on national-bank shares was valid. Under these two decisions it is apparent that no deduction can be made from the value of shares of national banks on account of the exemption from tax of some of the assets in which their capital may be invested. This principle will apply to United States notes and to United States or other securities which may by law be exempt from taxation.

The next important case bearing on this matter decided in the United States Supreme Court was that of Lionberger *v.* Rouse. This turned upon the construction of that portion of the Federal law providing that the tax on national-bank shares should not be at a greater rate than was imposed on the shares of State banks. The point raised was that the State of Missouri taxed some State banks less than others. These lightly taxed banks, holding an inconsiderable portion of the banking capital of the State, were organized under special charters, granted prior to the commencement of the national system, which the State had no power to change. There was no discrimination as between national-bank shares and those of State banks not so specially exempted. The court construed the clause of theFederal law in question to mean only that the State, as a condition to the exercise of the power to tax the shares of national banks, shall, as far as it has *the capacity*, tax in like manner the shares of banks of its own creation.

The act of February 10, 1868, was passed to further define the place and manner of taxation of national-bank shares, amending section 41 of the act of June 3, 1864. It may perhaps be regarded as superseding that section to the extent of dropping out the proviso that shares of national banks shall be taxed at a rate no greater than is imposed on the shares of State banks. This appears to be the view taken by Congress in 1873, when approving the Revised Statutes, as in those statutes

this proviso is not included. Section 5219, which now embodies the law on State taxation of national-bank shares, is as follows:

SEC. 5219. Nothing herein shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares, in assessing taxes imposed by authority of the State within which the association is located; but the legislature of each State may determine and direct the manner and place of taxing all the shares of national banking associations located within the State, subject only to the two restrictions, that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, and that the shares of any national banking association owned by non-residents of any State shall be taxed in the city or town where the bank is located, and not elsewhere. Nothing herein shall be construed to exempt the real property of associations from either State, county, or municipal taxes, to the same extent, according to its value, as other real property is taxed.

The validity of State taxation on national-bank shares, is under this section, to be determined solely by the inquiry whether it is at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens. There has, however, been great difficulty in so regulating the taxation of national-bank shares by the States as to conform strictly to the intent of this law. As a consequence, in many of the States, national-bank shares, in the assessment and collection of taxes, have, it is alleged, been in different ways subjected to severe and unjust discrimination, as compared with other moneyed capital. Some of the methods of discrimination are as follows:

(1) Differences are made in the valuation of national-bank shares for purposes of assessing taxes, as compared with the valuation of othr moneyed capital for the same purpose.

(2) The individual holders of other moneyed capital have been allowed to make deductions on account of certain exemptions, such as debts owed by such individual holders, when holders of national-bank shares were not permitted to deduct their debts from the value of such shares.

(3) In the different States distinctions are made in the taxation of various kinds of moneyed capital, other than national-bank shares, in the hands of individual citizens, and the standard by which the taxation of national-bank shares is to be legally measured becomes thus confused.

Many forms of moneyed capital in the hands of individual citizens are altogether exempted by law from taxation, while national-bank shares are taxed. The difficulty arises in deciding by which class of moneyed capital the tax on national-bank shares is to be guided: Whether there is to be no tax, as in case of exempted moneyed capital; a less tax, as in case of the class of moneyed capital taxed at a less rate; or a greater tax, as in case of the class of moneyed capital taxed at a greater rate.

All of these forms of discrimination have been passed on in litigation which has come before the United States Supreme Court.

In Ohio the law provided certain State boards for equalizing the taxation on real estate, on railroad capital, and on capital invested in bank shares; but there was no State board for equalizing the taxation on personal property, other than bank shares, railroad stock, or other moneyed capital. The equalization as to all other personal property assessed ceased with the county boards of equalization, but the county boards throughout the State fixed the valuation of moneyed capital for purposes of taxation at six-tenths of its true value, while the State board fixed the taxable value of bank shares at their actual cash value. The rates of taxation being the same, bank shares were discriminated against to the extent of four-tenths of their value. In New York the law permitted the deduction of just debts of an individual from his

personal property, including his moneyed capital, excepting only his bank shares.

In Pelton *v.* Commercial National Bank of Cleveland (101 U. S., p. 143), and in Cummings *v.* Merchants' National Bank of Toledo (101 U. S., p. 153), the United States Supreme Court decided the question of discrimination arising under the laws of Ohio. In those cases it was held that a tax upon national-bank shares valued for taxation at a higher rate than other moneyed capital was invalid, and that upon payment of the amount justly assessable a court of equity would enjoin the collection of the residue, but that the bank must pay the portion of the taxes justly due.

In People *v.* Weaver (100 U. S., p. 539), a case arising under the New York law, the Supreme Court decided that the word *rate* in the provision of section 5219 United States Revised Statutes, that taxation shall not be at a greater rate than is assesssd upon other moneyed captal in the hands of individuals, applies to and *includes as well* the valuation of shares for taxation, as the rate of taxes to be imposed; and that the law of the State of New York, which permitted a party to deduct his just debts from the value of all his personal property, except his national-bank shares, was void as to the taxation of such bank shares. The case of Evansville Bank *v.* Britton (104 U. S., p. 323), arising under the law of Indiana, taxing national-bank shares, supports the same doctrine. These cases disposed of the first two forms of discriminations already mentioned, and pointed out the proper remedy to be pursued by banks in avoiding the payment of taxes illegally assessed. Supervisors *v.* Stanley (104 U. S., p. 305) decides questions arising as to the recovery of excessive taxes which have been paid by the shareholders of national banks.

Under the third class of discrimination—where doubt as to the proper taxation of national-bank shares arises from the fact that under State law a discrimination is made in taxing different classes of other moneyed capital in the hands of individual citizens—the important cases decided in United States Supreme Court are Lionberger *v.* Rouse (9 Wall.), already mentioned; Hepburn *v.* School Directors (23 Wall., 480), and the recently decided case of Boyer *v.* Boyer. In Lionberger *v.* Rouse a discrimination was made by the State in taxing shares of banks organized under its own laws—one class of banks being taxed at a higher rate than another. At that time, as has been seen, the law in force measured the taxation of national-bank shares by the taxation of State-bank shares, and in this case the United States Supreme Court held a tax on national-bank shares to be valid which did not exceed the tax imposed upon the larger bulk of State-bank shares. In Hepburn *v.* School Directors (23 Wall., 480) it was held by the United States Supreme Court that the exemption by State law from taxation of a small portion of other moneyed capital in the hands of individual citizens was not a reason for exempting national-bank shares from taxation. In this ease also it was held that shares of national banks might be taxed at an amount exceeding their par value, if their market value exceeded their par value.

In the case of Boyer *v.* Boyer, the Supreme Court decided that if the great bulk of moneyed capital in the hands of individual citizens is exempted by State law from municipal taxation, that under the law of Congress national-bank shares must be exempted also. The court says that cases will arise in which it will be difficult to determine whether the exemption of the particular part of moneyed capital in individual hands is so serious or material as to infringe the rules of

substantial equality—that a proper construction of the act of Congress forces the conclusion that capital invested in national-bank shares was intended to be placed upon the same footing of substantial equality in respect to taxation by State authority, with other moneyed capital in the hands of individual citizens, however invested. The court proceeded to say:

> Upon such facts, and in view of the revenue laws of the State, it seems difficult to avoid the conclusion that, in respect of county taxation of national-bank shares, there has been and is such a discrimination in favor of other moneyed capital against capital invested in such shares as is not consistent with the legislation of Congress. The exemptions in favor of other moneyed capital appear to be of such a substantial character in amount as to take the present case out of the operation of the rule that it is not absolute equality that is contemplated by the act of Congress; a rule which rests upon the ground that exact uniformity or equality of taxation cannot in the nature of things be expected or attained under any system. But as substantial equality is attainable, and is required by the supreme law of the land, in respect of State taxation of national-bank shares, when the inequality is so palpable, as to show that the discrimination against capital invested in such shares is serious, the courts have no discretion but to interfere.

Having in view this last decision, the banks of the city of New York, after due investigation of the subject by a committee* appointed for the purpose, have arrived at the conclusion that the valuation of their shares for purposes of taxation is illegal and void, for the reason that the greater portion of moneyed capital in the hands of individual citizens in the city of New York is, under the laws of that State, exempt from municipal taxation.

Suits have been brought in equity, and the bill in each case asks for an injunction from collecting any taxes from the bank or from the individual shareholders until a final hearing of the cause.

The question is frequently asked this office, whether national-bank notes in the hands of individual citizens are liable to State taxation. Section 3707 of the Revised Statutes provides that all stocks, bonds, Treasury notes, and other obligations of the United States shall be exempt from taxation by or under State or municipal or local authority. In section 5413, Revised Statutes, the words "obligation of the United States" is held to include national-bank currency. The question of the taxability of national-bank currency arose in the case of the Board of Commissioners in Montgomery County *v.* Elston (32 Ind., 27), and it was decided by the Supreme Court of the State that national-bank currency is not exempt from taxation by the State. The court held that the provision of law making national currency an obligation of the United States, only intended to throw around national currency the same guards against counterfeiting that were by law provided for obligations of the United States, and not to generally define national currency as an obligation of the United States.

In the case of Horne *v.* Greene, in the Supreme Court of the State of Mississippi (52 Miss., 452), it was decided that the circulating notes of national banks are not subject to State taxes. The question, therefore, still appears to be an open one.

LOANS AND RATES OF INTEREST.

The following table gives the classification of the loans of the banks in the city of New York, in Boston, Philadelphia, and Baltimore, in the

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* Report of John Jay Knox, Edmund D. Randolph, and W. P. St. John, tax committee, on the recent decision of the Supreme Court of the United States, New York, June 9, 1885.

other reserve cities, and in the remaining banks of the country at corresponding dates in each of the last three years:

OCTOBER 2, 1883.

Classification.	48 banks.	103 banks.	97 banks.	2,253 banks.	2,501 banks.
On U. S. bonds on demand	$2,093,526	$344,337	$623,679	$1,972,232	$5,033,774
On other stocks, bonds, &c., on demand	94,321,605	29,638,276	23,099,682	41,518,741	188,578,304
On single-name paper without other security	19,147,049	24,684,110	17,259,584	87,910,589	149,001,332
All other loans	129,546,152	146,149,205	110,381,881	574,760,143	960,837,381
Totals	245,108,332	200,815,928	151,364,826	706,161,705	1,303,450,791

SEPTEMBER 30, 1884.

Classification.	44 banks.	104 banks.	99 banks.	2,417 banks.	2,664 banks.
On U. S. bonds on demand	$2,933,785	$644,017	$268,396	$970,691	$4,816,889
On other stocks, bonds, &c., on demand	69,805,215	25,763,605	18,573,905	34,050,829	148,193,554
On single-name paper without other security	12,559,441	22,458,370	16,239,550	83,816,871	135,074,232
All other loans	120,054,836	150,372,086	107,543,129	574,016,071	951,986,122
Totals	205,353,277	199,238,078	142,624,980	692,854,462	1,240,070,797

OCTOBER 1, 1885.

Classification.	44 banks.	105 banks.	98 banks.	2,467 banks.	2,714 banks.
On U. S. bonds on demand	$3,286,124	$190,195	$585,154	$504,134	$4,565,607
On other stocks, bonds, &c., on demand	80,687,265	33,157,319	25,421,092	34,036,931	173,302,607
On single-name paper without other security	25,331,820	34,806,254	18,480,233	92,873,780	171,492,087
All other loans	127,518,389	150,270,503	106,948,959	567,057,152	951,795,003
Totals	236,823,598	218,424,271	151,435,438	694,471,997	1,301,155,304

In the table below is given a full classification of the loans in New York City alone for the last five years:

Loans and discount.	October 1, 1881.	October 3, 1882.	October 2, 1883.	September 30, 1884.	October 1, 1885.
	48 banks.	50 banks.	48 banks.	44 banks.	44 banks.
On endorsed paper	$112,049,004	$118,692,651	$121,644,201	$116,010,062	$114,013,775
On single-named paper	26,935,878	21,203,573	19,147,051	12,559,443	25,331,820
On U. S. bonds on demand	2,539,928	1,707,687	2,093,527	2,933,785	3,286,124
On other stocks, &c., on demand	97,249,162	89,532,762	94,321,605	69,805,215	80,687,265
On real-estate security	236,100	304,732	184,683	163,397	215,385
All other loans	7,747,587	7,600,487	7,717,265	3,881,375	13,289,229
Totals	246,757,659	239,041,892	245,108,332	205,353,277	236,823,598

In previous reports the attention of Congress has been called to the provisions of section 5200 of the Revised Statutes, which place restrictions upon loans, and to the difficulty of enforcing the same. In cities where large amounts of produce are received and stored it is claimed to

be impossible for the banks to transact this class of business so long as they are restricted to loans to an amount not exceeding in any case one-tenth of their capital. While it is true that the limitation prescribed does not apply to loans upon produce in transit where the drafts are drawn on existing values, yet if the produce is stored instead of being shipped, loans in excess of the one-tenth limit cannot be made except in violation of law. In such a case the Comptroller has no means of enforcing the law except by bringing suit for forfeiture of charter, which might result in great embarrassment to business, as well as loss to innocent stockholders. It seems evident that the law should be so amended as to permit legitimate loans upon United States bonds, produce or warehouse receipts, and some other classes of collateral security.

RATES OF INTEREST IN NEW YORK CITY AND OF THE BANK OF ENGLAND AND THE BANK OF FRANCE.

The average rate of interest in New York City for each of the fiscal years from 1875 to 1885, as ascertained from data derived from the Journal of Commerce and the Commercial and Financial Chronicle, was as follows:

1875, call loans, 3.0 per cent.; commercial paper, 5.8 per cent.
1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.
1877, call loans, 3.0 per cent.; commercial paper, 5.2 per cent.
1878, call loans, 4.4 per cent.; commercial paper, 5.1 per cent.
1879, call loans, 4.4 per cent.; commercial paper, 4.4 per cent.
1880, call loans, 4.9 per cent.; commercial paper, 5.3 per cent.
1881, call loans, 3.8 per cent.; commercial paper, 5 0 per cent.
1882, call loans, 4.4 per cent.; commercial paper, 5.4 per cent.
1883, call loans, 5.7 per cent.; commercial paper, 5.7 per cent.
1884, call loans, 2.4 per cent.; commercial paper, 5.6 per cent.
1885, call loans, 2.3 per cent.; commercial paper, 5.5 per cent.*

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.69 per cent.
During the calendar year ending December 31, 1875, 3.23 per cent.
During the calendar year ending December 31, 1876, 2.61 per cent.
During the calendar year ending December 31, 1877, 2.91 per cent.
During the calendar year ending December 31, 1878, 3.78 per cent.
During the calendar year ending December 31, 1879, 2.50 per cent.
During the calendar year ending December 31, 1880, 2.76 per cent.
During the calendar year ending December 31, 1881, 3.49 per cent.†
During the calendar year ending December 31, 1882, 4.10 per cent.†
During the calendar year ending December 31, 1883, 3.57 per cent.‡
During the calendar year ending December 31, 1884, 3.18 per cent.§
From December 31, 1884, to September 30, 1885, 2 per cent.§

From December 31, 1884, the rate of discount of the Bank of England was uniform at 2 per cent. The average rate of interest in New York City for the four months previous to November 1, 1885, was, according to the Financial Chronicle, on call loans about 2 per cent. and on commercial paper about 4.3 per cent., and the rate of interest on October 31, 1885, was on call loans 2.5 per cent. and on commercial paper 4.75 per cent. The rate of discount in the Bank of France, which was lowered from 4 to 3½ per cent. on March 23, 1882, was lowered to 3 per cent. on February 23, 1883, and the general council of the bank reported on

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* From the Financial Chronicle. Maximum rate.
† From the Financial Chronicle only.
‡ From the London Bankers' Magazine.
§ From the London Economist.

January 29, 1885, as stated in the London Bankers' Magazine, that this rate of discount had stood since the former date, and that they had endeavored for the advantage of business to maintain the position of a fixed rate, and fortunately succeeded in doing so during the year 1884.

The number of trade bills admitted to discount in the bank of France during the year 1884* was 5,144,635, representing the sum of $907,870,300. Of this number of bills there were 14,327 bills of $2.08 and under, 661,895 bills from $2.29 to $10, 905,293 bills from $10.21 to $20, and 3,563,120 bills above $20; that is to say, nearly a third in bills under $20.21. The number of trade bills under $20 steadily increases. In 1880 there were 1,014,412 of these small discounted bills, in 1881 1,160,945, in 1882 1,224,326, in 1883 1,349,270, and in 1884 they increased to 1,581,515. The report by the governor of the Bank of France for the year 1884 states that the proportion of the discounts for retail trade in Paris has continually increased during the past year.

DIVIDENDS AND EARNINGS.

The large number of mercantile failures which have occurred during 1884 and 1885 have not apparently injured or weakened the national banks, the aggregate surplus funds and undivided profits having been but slightly reduced. The aggregate surplus of 2,664 banks on September 30, 1884, amounted to $147,055,038, and the undivided profits to $63,234,238.

At the close of business October 1, 1885, the aggregate surplus fund of 2,714 banks amounted to $146,624,642, and the undivided profits to $59,335,519, showing a decrease in surplus of $430,396, and in undivided profits of $3,898,719.

The following table shows the losses of national banks from September 1, 1880, to September 1, 1885, and the ratio of losses to the aggregate capital employed:

Semi-annual dividend periods.	Capital.	Losses.	Ratio.	Number of banks.
September 1, 1880, to March 1, 1881	$456, 844, 865	$5, 007, 297	1. 10	2, 087
March 1, 1881, to September 1, 1881	458, 934, 485	5, 462. 713	1. 19	2, 100
September 1, 1881, to March 1, 1882	460, 354, 485	3, 886, 836	0. 84	2, 137
March 1, 1882, to September 1, 1882	473, 947, 715	4, 412, 575	0. 93	2, 197
September 1, 1882, to March 1, 1883	483, 091, 342	4, 640, 865	0. 96	2, 267
March 1, 1883, to September 1, 1883	494, 640, 140	6, 146, 294	1. 24	2, 359
September 1, 1883, to March 1, 1884	507, 969, 300	5, 593, 691	1. 10	2, 491
March 1, 1884, to September 1, 1884	518, 605, 725	11, 377, 293	2. 19	2, 582
September 1, 1884, to March 1, 1885	522, 899, 715	9, 973, 161	1. 91	2, 650
March 1, 1885, to September 1, 1885	524, 599, 602	8, 739, 420	1. 67	2, 665

The following tables have been compiled in order that comparisons may be made between the annual dividends paid by the national banks of the United States and those paid by banks in foreign countries to their stockholders, and indicate that the average dividends and earnings of

*London Bankers' Magazine, August, 1885, p. 698.

the national banks in the United States are as a rule less than the dividends of joint-stock banks of other countries:

FOREIGN BANKS.

Number of establishments.	Bank.	Paid up capital.	Rate per cent. per annum of dividend on capital.	Number of establishments.	Bank.	Paid up capital.	Rate per cent. per annum of dividend on capital.
	Bank of England	$70,727,580	9¾				
16	London and partly provincial banks.	75,096,763	14⅕				
25	Yorkshire and Northern.	27,325,763	11 9/10	3	Anglo-Continental banks.	$5,603,580	5 8/10
16	Lancashire and Cheshire.	30,314,936	12½	2	Russian banks	20,988,009	9
14	Midland and Eastern	18,667,260	13 8/10		Austro-Hungarian	35,370,000	7⅙
7	Welsh and West of England.	9,384,324	14	3	Austro-Hungarian banks.	32,619,000	7½
	Bank of Scotland	6,075,000	14		Banque Nationale	9,650,000	13⅝
9	Scotch banks	37,917,720	12 1/10	3	Belgian banks	10,562,066	11 1/10
	Bank of Ireland	13,458,457	12		Banque de France	35,222,500	21½
10	Irish banks	17,933,400	10	8	French banks	114,352,500	9½
	Colonial banks.				Deutsche Reichs bank	28,560,000	6¼
				6	German banks	52,407,600	8⅕
					Banca Nazionale d' Italia.	38,600,000	13⅔
				3	Italian banks	15,440,000	9⅗
24	Australasian	67,173,039	12½	6	Swiss banks	8,202,500	6½
15	Canadian	47,332,316	7 9/10	1	Spanish bank	3,860,000	6
9	Eastern	36,552,472	8 8/10		Imperial Ottoman	24,300,000	8
2	South African	6,561,000	10	6	Turkish banks	18,715,512	6⅕
1	West Indies	2,916,000	10				

NATIONAL BANKS IN THE UNITED STATES.

City of Boston	$50,950,000	5.5	Southern States	35,997,850	8.1
New England States	115,584,370	7.1	City of Cincinnati	8,600,000	6.4
City of New York	46,250,000	8.8	City of Cleveland	5,932,050	5
City of Albany	1,775,000	9.5	City of Chicago	11,150,000	9.2
City of Philadelphia	18,058,000	9.1	City of Detroit	2,650,000	9.3
City of Pittsburgh	10,179,600	7.4	City of Milwaukee	650,000	11.4
City of Baltimore	11,713,260	7.4	City of Saint Louis	3,250,000	6.3
City of Washington	1,125,000	6.8	Western States	95,518,140	8.8
Middle States	83,958,888	7.7	City of San Francisco	1,500,000	8
City of New Orleans	3,525,000	7.9	Pacific States and Territories	11,831,000	9.4
City of Louisville	3,551,500	6.8			

The information in regard to the foreign banks has been derived from the London Bankers' Magazine for October, 1885, and is to the latest obtainable date. The principal bank in each country is given separately, and the dividends paid by other banks in the same country are averaged. Similar statements of the national banks of the United States are by geographical divisions, the reserve cities in each being given separately, and the dividends paid by all other banks in the same division are averaged.

Further particulars in relation to dividends paid by the national banks in the United States will be found in a table given in the Appendix.

TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of 43 national and 21 State banks and the assistant treasurer of the United States at New York. Through the courtesy of Mr. W. A. Camp, its manager, a statement of the transactions during the year ending Octo-

ber 1, 1885, has been obtained, which shows that the total exchanges were more than $25,000,000,000, while the balances paid in money were over $1,295,000,000. The daily average balances paid were $4,247,069, or about 5.1 per cent. of the amount of the settlements.

The balances paid in money during the year consisted of $120,436,000 in clearing-house certificates of the Bank of America; clearing house certificates for legal-tender notes amounting to $405,900,000; legal-tenders amounting to $212,643,251; and United States gold certificates $556,376,000. Since the date of the issue of the new gold certificates (October 4, 1883), authorized by the act of July 12, 1882, the greater portion of the balances due from the Government, have been paid in these certificates instead of coin, thus dispensing with the movement of large amounts in bags and upon drays from the Treasury to the custody of the banks. During the six months ending November 1, 1884, a portion of the balances due from the Treasury of the United States were paid in legal-tender notes, and during the past year the amount of gold certificates of the United States and of the Bank of America received in payment have decreased, while the balances paid in clearing-house legal-tender certificates and legal-tender notes amount to nearly one-half of the entire money balances paid.

The following table shows the yearly transactions of the New York Clearing-House for the thirty-two years since its organization in 1853, and the amounts and ratios of currency required for the payment of daily balances:

Years.	No. of banks.	Capital.*	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
							Per ct.
1854	50	$47, 044, 900	$5, 750, 455, 987	$297, 411, 494	$19, 104,.505	$988, 078	5. 2
1855	48	48, 884, 180	5, 362, 912, 098	289, 694, 137	17, 412, 052	940, 565	5. 4
1856	50	52, 883, 700	6, 906, 213, 328	334, 714, 489	22, 278, 108	1, 079, 724	4. 8
1857	50	64, 420, 200	8, 333, 226, 718	365, 313, 902	26, 968, 371	1, 182, 246	4. 4
1858	46	67, 146, 018	4, 756, 664, 386	314, 238, 911	15, 393, 736	1, 016, 954	6. 6
1859	47	67, 921, 714	5, 448, 005, 956	363, 984, 683	20, 867, 333	1, 177, 944	5. 6
1860	50	69, 907, 435	7, 231, 143, 057	380, 693, 438	23, 401, 757	1, 232, 018	5. 3
1861	50	68, 900, 605	5, 915, 742, 758	353, 383, 944	19, 269, 520	1, 151, 088	6. 0
1862	50	68, 375, 820	6, 871, 443, 591	415, 530, 331	22, 237, 682	1, 344, 758	6. 0
1863	50	68, 972, 508	14, 867, 597, 849	677, 626, 483	48, 428, 657	2, 207, 252	4. 6
1864	49	68, 586, 763	24, 097, 196, 656	885, 719, 205	77, 984, 455	2, 866, 405	3. 7
1865	55	80, 363, 013	26, 032, 384, 342	1, 035, 765, 108	84, 796, 040	3, 373, 828	4. 0
1866	58	82, 370, 200	28, 717, 146, 914	1, 066, 135, 106	93, 541, 195	3, 472, 753	3. 7
1867	58	81, 770, 200	28, 675, 159, 472	1, 144, 963, 451	93, 101, 167	3, 717, 414	4. 0
1868	59	82, 270, 200	28, 484, 288, 637	1, 125, 455, 237	92, 182, 164	3, 642, 250	4. 0
1869	59	82, 720, 200	37, 407, 028, 987	1, 120, 318, 308	121, 451, 393	3, 637, 397	3. 0
1870	61	83, 620, 200	27, 804, 539, 406	1, 036, 484, 822	90, 274, 479	3 365, 210	3. 7
1871	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4. 1
1872	61	84, 420, 200	33, 844, 369, 568	1, 428, 582, 707	109, 884, 317	4, 636. 632	4. 2
1873	59	83, 370, 200	35, 461, 052, 826	1, 474, 508, 025	115, 885, 794	4, 818. 654	4. 1
1874	59	81, 635, 200	22, 855 927, 636	1, 286, 753, 176	74, 692, 574	4, 205, 076	5. 7
1875	59	80, 435, 200	25, 061, 237, 902	1, 408, 608, 777	81, 899, 470	4, 603, 297	5. 6
1876	59	81, 731, 200	21, 597, 274, 247	1, 295, 042, 029	70, 349, 428	4, 218, 378	5. 9
1877	58	71. 085, 200	23, 289, 243, 701	1, 373, 996, 302	76, 358, 176	4, 504. 906	5. 9
1878	57	63, 611, 500	22, 508, 438, 442	1, 307, 843, 857	73, 555, 988	4, 274, 000	5. 8
1879	59	60, 800, 200	25, 178, 770, 691	1, 400, 111, 063	82, 015, 540	4, 560, 622	5. 6
1880	57	60, 475, 200	37, 182, 128, 621	1, 516, 538, 631	121, 510, 224	4, 956, 009	4. 1
1881	60	61, 162, 700	48, 565, 818, 212	1, 776, 018, 162	159, 232, 191	5, 823, 010	3. 5
1882	61	60, 962, 700	46, 552, 846, 161	1, 595, 000, 245	151, 637, 935	5, 195. 440	3. 4
1883	63	61, 162, 700	40, 293, 165, 258	1, 568, 983, 196	132, 543, 307	5, 161, 129	8. 9
1884	61	60,412, 700	34, 092, 037, 338	1, 524, 930, 994	111, 048, 982	4, 967, 202	4. 5
1885	64	58, 612, 700	25, 250, 791, 440	1, 295, 355, 252	82, 789, 480	4. 247, 069	5. 1
	.....	†70, 014, 239	‡744, 695, 238, 867	‡32, 669, 426, 493	†75, 850, 909	†3, 327, 968	4. 4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.
† Yearly averages for thirty-two years. ‡ Total for thirty-two years.

The total amount of transactions for the thirty-two years given in the table is $744,695,238,867, and the annual average is $23,271,726,214.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1885, were as follows:

Exchanges received from clearing-house	$259,935,584 08
Exchanges delivered to clearing-house	114,051,016 05
Balances paid to clearing-house	146,724,869 08
Balances received from clearing-house	840,301 05
Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him	145,884,568 03

A table compiled from statements made by the New York clearing-house, giving the clearances and balances weekly from September 4, 1880, to October 31, 1885, inclusive, will be found in the Appendix, and is valuable for purposes of comparison.

The following interesting table has been copied from the Commercial and Financial Chronicle of New York City, of November 7, 1885, which gives information concerning the exchanges at New York and other cities having clearing-houses for the week ending October 31, comparing them with those for the corresponding week in 1884, and showing the percentage of differences. The exchanges at the same places for the month ending October 31, 1885, are also given with the percentage of differences resulting from a comparison with the exchanges for the same month of the previous year:

Cities.	Week.			October.		
	1885.	1884.	Per cent.	1885.	1884.	Per cent.
New York	$695,214,387	$458,532,568	+51.6	$3,189,746,196	$2,370,856,125	+34.5
Boston	76,974,841	58,811,468	+30.9	342,121,551	288,641,009	+18.5
Chicago	48,771,241	44,515,792	+ 9.6	234,770,623	204,712,276	+14.7
Philadelphia	47,353,039	39,828,337	+18.9	236,905,761	208,220,032	+13.8
Saint Louis	13,662,131	12,918,575	+ 5.8	66,532,755	63,474,959	+ 4.8
San Francisco	11,512,515	13,365,680	—13.9	51,609,656	54,162,816	— 4.7
New Orleans	10,760,103	8,477,673	+26.9	40,349,600	38,420,300	+ 5.0
Baltimore	10,337,785	11,577,658	—10.7	52,164,929	57,616,449	— 9.5
Cincinnati	8,212,250	8,062,250	+ 1.9	41,952,425	38,736,050	+ 8.3
Pittsburgh	7,407,417	8,461,699	—12.5	32,765,984	37,489,987	—12.6
Providence	5,579,400	4,498,700	+24.0	22,813,000	16,674,200	+36.9
Kansas City	4,771,467	3,602,645	+32.4	25,085,652	17,406,421	+44.1
Milwaukee	4,105,872	3,702,453	+10.9	18,691,227	16,330,707	+14.5
Louisville	3,863,906	3,289,468	+17.5	19,467,445	16,211,381	+20.1
Detroit	2,949,221	2,690,522	+ 9.6	14,591,498	13,279,277	+ 9.9
Cleveland	2,142,899	1,881,996	+13.9	9,858,182	9,397,942	+ 4.9
Memphis	1,582,422	1,385,609	+14.2	6,595,745	5,500,186	+19.9
Hartford	1,534,252	1,173,465	+30.7	8,301,504	6,254,003	+32.7
Columbus	1,386,809	1,192,532	+16.3	6,505,282	6,048,265	+ 7.6
Indianapolis	1,377,473	1,335,327	+ 3.2	6,053,829	5,888,112	+ 2.8
Portland	1,037,815	1,023,975	+ 1.4	4,544,266	4,471,868	+ 1.6
Peoria	936,421	776,746	+20.6	4,454,202	4,079,364	+ 9.2
Worcester	794,964	808,300	— 1.6	4,459,517	3,766,739	+18.4
Springfield	713,723	653,389	+ 9.2	3,409,539	3,291,396	+ 3.6
Saint Joseph	635,979	579,131	+ 9.8	3,323,586	2,566,163	+29.5
Lowell	408,836	456,011	—10.3	2,351,427	2,360,967	— 0.4
Total	964,027,168	693,601,969	+39.0	4,449,431,381	3,495,856,994	+27.3
Outside New York	268,812,781	235,069,401	+14.4	1,259,685,185	1,125,000,869	+11.9

The following table exhibits the transactions of clearing-houses located in twenty-nine cities for the year ending October 1, 1885, from

official returns received by the manager of the New York clearing-house;

Clearing-houses.	Exchanges.	Balances.
New York	$25, 250, 791, 440	$1, 295, 355, 252
Boston	3, 365, 702, 730	442, 972, 332
Philadelphia	2, 244, 194, 406	215, 464, 089
Chicago	2, 248, 230, 189	257, 588, 370
Saint Louis	745, 577, 323	122, 057, 237
Baltimore	590, 859, 346	76, 623, 877
San Francisco	562, 640, 183	96, 150, 787
Pittsburgh	358, 517, 850	74, 460, 991
New Orleans	387, 485, 900	46, 712, 200
Cincinnati	439, 034, 000	No record.
Providence	205, 575, 000	No record.
Louisville	208, 714, 120	49, 794, 209
Milwaukee	179, 437, 953	31, 967, 463
Detroit	134, 650, 006	23, 849, 499
Cleveland	101, 305, 282	No record.
Indianapolis	65, 235, 339	10, 936, 134
Kansas City	209, 335, 915	33, 309, 955
Hartford	77, 495, 526	23, 484, 960
New Haven	54, 803, 637	12, 542, 686
Columbus	33, 632, 517	10, 905, 258
Memphis	67, 199, 260	16, 008, 332
Peoria	40, 554, 333	11, 370, 217
Worcester	37, 036, 992	11, 358, 664
Springfield	36, 754, 686	10, 396, 230
Lowell	22, 403, 614	8, 578, 929
Syracuse	24, 372, 022	5, 675, 260
Portland	44, 786, 547	8, 556, 421
Omaha	New.	New.
Saint Joseph	33, 784, 703	9, 510, 485
Total	37, 770, 110, 819	2, 905, 629, 837

From the above table it will be seen that the exchanges in New York City amounted to 66.8 per cent. of the whole sum, and the balances in that city were nearly 44.6 per cent. of the total balances.

CLEARING-HOUSE CERTIFICATES.

Section 5192 Revised Statutes, provides that clearing-house certificates representing specie or lawful money specially deposited for the purposes of any clearing-house association, shall also be deemed to be lawful money in the possession of any association belonging to such clearing-house holding and owning such certificates; and section 5193 provides that the Secretary of the Treasury may receive United States notes on deposit, without interest, from any national banking association, in sums not less than $10,000, and issue certificates therefor in denominations of not less than $5,000, which certificates may be counted as part of the lawful money reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made.

The legal-tender note certificates were first issued in the fiscal year 1873. On June 30, 1875, there were outstanding $59,045,000 of these certificates, of which the national banks held $47,310,000. On June 30, 1876, the amount outstanding was $33,140,000, of which the banks held $27,955,000. On June 30, 1879, the amount had been reduced to $29,330,000, and the banks held on June 14 of the same year $25,180,000. The amount outstanding on September 30, 1885, was $23,185,000, and the national banks held on that day $18,800,000. The issue of the gold certificates was authorized by the fifth section of the act of March 3, 1863, and they were used for clearing-house purposes soon after the passage of the national bank act.

The first issue was made on November 13, 1865. On June 30, 1875,

there were outstanding $21,796,300, of which the national banks in New York City held $12,642,180. The issue of these certificates was discontinued on December 1, 1878, and the amount outstanding had decreased on June 30, 1879, to $15,413,700, and on October 1, 1880, to $7,480,100. The amount outstanding on October 3, 1882, was $4,907,440, of which the national banks held $4,594,300. The issue of gold certificates having been discontinued by the Government, and the amount of gold coin having rapidly increased, the banks in New York found it necessary to establish a depository of gold coin for the convenience of the clearing-house. This depository at the present time is the Bank of America, by which bank certificates of deposit were first issued on October 14, 1879. The amount of such certificates outstanding on January 1, 1880, was $25,610,000, and on October 1, 1883, was $22,955,000. The largest amount of coin on deposit was on January 21, 1882, viz, $45,330,000, the capacity of the vault having been increased since 1880. Of this amount the national banks of New York City held on October 2, 1883, $20,345,000; on September 30, 1884, $15,123,000; and on October 1, 1885, $16,094,000.

These banks on the same date held of gold Treasury certificates issued under the acts of March 3, 1863, and July 12, 1882, $62,249,740. The act of February 28, 1878, authorized any holder of silver dollars of the weight of 412½ grains troy of standard silver to deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than $10, and receive therefor certificates of not less than $10 each, corresponding with the denomination of the United States notes. It required that the coin deposited or representing the certificates should be retained in the Treasury for the payment of the same on demand, and that said certificates should be receivable for customs, taxes, and all public dues, and also authorized their reissue.

The New York Clearing-House Association issued during July and August, 1885, clearing-house certificates based upon fractional silver specially deposited for such purpose, and on October 1, 1885, the national banks of New York City held $4,825,000 of these certificates.*

It would appear that these certificates could be legally held if desired as a portion of the lawful money reserve of national banks, under section 5192 of the Revised Statutes of the United States, which provides, as heretofore stated, that clearing-house certificates representing specie or lawful money, specially deposited for the purpose in the clearing-house association, shall be deemed lawful money. The fractional silver coin represented by these certificates could also be converted into lawful money at any time, as they are redeemable in lawful money of the United States on presentation at the Treasury.

Section 12, act of July 12, 1882, provides that the Secretary of the Treasury is authorized and directed to receive deposits of gold coin with the Treasurer or assistant treasurers of the United States in sums not less than $20, and to issue certificates therefor in denominations of not less than $20 each, corresponding with the denominations of United States notes. The coin deposited for or representing the certificates of deposit shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and when so received may be reissued; and such certificates, as also silver certificates, when held by any national banking association, shall be counted as part of its lawful reserve, and no national banking association shall be a member of any clearing house

* These certificates were retired during the month of November, the fractional coin which they represented having been presented and redeemed in lawful money.

in which such certificates shall not be receivable in the settlement of clearing-house balances.

The amount of silver certificates on November 1, 1885, was $125,053,286. and the amount held by the Treasury was $31,906,514, leaving the amount outstanding $93,146,772.

The amount of gold certificates on November 1, 1885, was $140,136,610, and the amount held by the Treasury was $31,115,850, leaving the amount outstanding $109,020,760.

On October 1, 1885, the national banks held $2,274,650 of silver certificates, and $72,986,340 of gold certificates, issued under the acts of March 3, 1863, and July 12, 1882.

In addition to the certificates heretofore mentioned, the national banks of New York City held on October 1, 1885, $1,945,000 clearing-house loan certificates, issued in pursuance of resolutions adopted May 14, 1884, to the Metropolitan National Bank, now in liquidation, and State banks in New York City held $735,000, the total outstanding on that date being $2,680,000. On the 13th of October $130,000 of these certificates were paid by the Metropolitan National Bank, leaving the aggregate amount outstanding on that date $2,550,000. These certificates are secured by a deposit in trust of certain securities and bills receivable with the loan committee of the New York Clearing-House Association, and bear interest at the rate of 5 per cent. per annum. They are carried by the associated banks among their loans, and were more fully described in the report of this office for the year 1884, pages 36 and 37.

RESERVE.

The following table exhibits the amount of net deposits and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the dates of their reports in October of each year from 1875 to 1883, on September 30, 1884, and on October 1, 1885:

NEW YORK CITY.

	Number of banks.	Net deposits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	*Millions.*	*Millions.*	*Per cent.*	*Millions.*	*Millions.*	*Millions.*	*Millions.*
Oct. 1, 1875..	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876..	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877..	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878..	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879..	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880..	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881..	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882..	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883..	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884.	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885..	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
OTHER RESERVE CITIES.									
Oct. 1, 1875..	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876..	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878..	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879..	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880..	184	289.4	72.4	105.2	36.2	28.3	25.0	48.2	3.7
Oct. 1, 1881..	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882..	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883..	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884.	203	307.9	77.0	99.0	32.2	30.3	33.3	32.3	3.1
Oct. 1, 1885..	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9

STATES AND TERRITORIES.

Oct. 1, 1875.....	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3		11.5
Oct. 2, 1876.....	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4		10.8
Oct. 1, 1877.....	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9		10.7
Oct. 1, 1878.....	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0		11.0
Oct. 2, 1879.....	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3		11.2
Oct. 1, 1880.....	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4		11.3
Oct. 1, 1881.....	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4		11.4
Oct. 3, 1882.....	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1		11.3
Oct. 2, 1883.....	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1		11.3
Sept. 30, 1884..	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7		10.5
Oct. 1, 1885.....	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9		10.2

SUMMARY.

Oct. 1, 1875.....	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6		16.2
Oct. 2, 1876.....	2,089	706.6	147.5	236.7	33.5	21 3	113.4	87.4		14.6
Oct. 1, 1877.....	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3		14.5
Oct. 1, 1878.....	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1		15.3
Oct. 2, 1879.....	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0		15.8
Oct. 1, 1880.....	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6		15.9
Oct. 1, 1881.....	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0		16.1
Oct. 3, 1882.....	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3		15.8
Oct. 2, 1883.....	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9		15.6
Sept. 30, 1884..	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0		14.3
Oct. 1, 1885.....	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3		13.6

The following table, compiled from returns made to the clearing-house by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last nine years:

Week ending—	Specie.	Legal-tenders.	Total.	Ratio of reserve to—	
				Circulation and deposits.	Deposits.
				Per cent.	*Per cent.*
October 7, 1876	$17,682,600	$45,535,600	$63,218,200	30.5	32.4
October 14, 1876	16,233,600	43,004,600	59,238,200	28.8	31.1
October 21, 1876	15,577,500	41,421,700	56,999,200	27.8	30.0
October 28, 1876	14,011,600	41,645,600	55,657,200	28.0	30.3
October 6, 1877	14,665,600	36,168,300	50,833,900	27.0	29.5
October 13, 1877	14,726,500	35,178,900	49,905,400	26.7	29.2
October 20, 1877	14,087,400	35,101,700	49,189,100	26.5	29.0
October 27, 1877	15,209,000	34,367,800	49,576,800	26.8	29.4
October 5, 1878	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879	18,979,600	34,368,000	53,347,600	23.3	25.8
October 11, 1879	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879	24,686,500	29,305,200	53,991,700	23.5	26.1
October 25, 1879	25,636,000	26,713,900	52,349,900	23.0	25.5
October 2, 1880	59,823,700	11,129,100	70,952,800	25.4	26.4
October 9, 1880	62,521,300	10,785,000	73,306,300	25.4	27.2
October 16, 1880	62,760,600	10,939,200	73,699,800	25.5	27.1
October 23, 1880	60,888,200	10,988,200	71,876,400	24.8	26.6
October 30, 1880	61,471,600	10,925,000	72,396,600	25 0	26.7
October 1, 1881	54,954,600	12,150,400	67,105,000	23.1	24.8
October 8, 1881	53,287,900	12,153,800	65,441,700	23.1	24.9
October 15, 1881	51,008,300	12,452,700	63,461,000	23.2	25.0
October 22, 1881	54,016,200	12,496,500	66,512,700	24.6	26.6
October 29, 1881	55,961,200	12,947,900	68,909,100	25.6	27.4
October 7, 1882	47,016,000	18,384,500	65,400,500	24.0	26.3
October 14, 1882	48,281,000	18,002,700	66,283,700	24.7	26.6
October 21, 1882	49,518,200	17,023,900	66,542,100	25.0	26.8
October 28, 1882	48,374,200	17,204,700	65,578,900	24.8	26.5
October 6, 1883	51,586,700	20,122,500	71,709,200	25.5	27.0
October 13, 1883	50,894,000	21,145,800	72,039,800	25.4	26.8
October 20, 1883	47,262,900	20,719,700	67,982,600	24.5	25.9
October 27, 1883	46,372,800	20,617,600	66,990,400	24.5	25.9
October 4, 1884	67,470,600	25,817,300	93,287,900	34.5	36.3
October 11, 1884	68,922,500	27,654,100	96,576,600	35.2	36.9
October 18, 1884	67,579,400	27,875,500	95,454,900	34.8	36.5
October 25, 1884	67,638,000	27,354,200	94,992,200	34.6	36.3
October 3, 1885	92,351,600	24,516,600	116,868,200	36.0	37.1
October 10, 1885	93,642,500	23,002,000	116,644,500	35.8	37.0
October 17, 1885	91,945,300	22,221,100	114,166,400	34.9	36.0
October 24, 1885	87,309,100	21,059,800	108,368,900	33.5	34.5
October 30, 1885	84,954,600	21,874,900	106,829,500	33.0	34.1

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION.

The acts of Febuary 25, 1862, July 11, 1862, and March 3, 1863, each authorize the issue of 150 millions of dollars of legal-tender notes, making an aggregate of 450 millions of dollars.

On February 3, 1864, the amount of such notes outstanding was $449,479,222, which was the highest amount outstanding at any one time. The act of June 30, 1864, provided that the total amount of United States notes issued, or to be issued, should not exceed 400 millions of dollars, and such additional sum, not exceeding 50 millions, as might be temporarily required for the redemption of temporary loans.

By the act of June 20, 1874, the maximum amount was fixed at 382 millions. Section 3, act of January 14, 1875, authorized an increase of the circulation of national banks in accordance with existing law, without respect to the limit previously existing, and required the Secretary of the Treasury to retire legal-tender notes, to an amount equal to 80 per cent. of the national bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions and no more. Under the operations of this act $35,318,984 of legal-tender notes were retired, leaving the amount in circulation on May 31, 1878, the date of the repeal of the act, $346,681,016, which is the amount outstanding.

In the following table are given the amounts and kinds of the outstanding currency of the United States, and of the national banks on January 1, of each year, from 1866 to 1885, and on November 1, 1885, to which is prefixed the amount on August 31, 1865, when the public debt reached its maximum.

Date.	United States issues.			Notes of national banks, including gold notes.	Aggregate.	Currency price of $100 gold.	Gold price of $100 currency.
	Legal-tender notes.	Old demand notes.	Fractional currency.				
Aug. 31, 1865...	$432, 553, 912	$402, 965	$26, 344, 742	$176, 213, 955	$635, 515, 574	$144 25	$69 32
Jan. 1, 1866	425, 839, 319	392, 670	26, 000, 420	236, 636, 098	688, 867, 907	144 50	69 20
Jan. 1, 1867 ...	380, 276, 160	221, 632	28, 732, 812	298, 588, 419	707, 819, 023	133 00	75 18
Jan. 1, 1868	356, 000, 000	159, 127	31, 597, 583	299, 846, 206	687, 602, 916	133 25	75 04
Jan. 1, 1869	356, 000, 000	128, 098	34, 215, 715	299, 747, 569	690, 091, 382	135 00	74 07
Jan. 1, 1870	356, 000, 000	113, 098	39, 762, 664	299, 629, 322	695, 505, 084	120 00	83 33
Jan. 1, 1871	356, 000, 000	101, 086	39, 995, 089	306, 307, 672	702, 403, 847	110 75	90 29
Jan. 1, 1872	357, 500, 000	92, 801	40, 767, 877	328, 465, 431	726, 826, 109	109 50	91 32
Jan. 1, 1873	358, 557, 907	84, 387	45, 722, 061	344, 582, 812	748, 947, 167	112 00	89 28
Jan. 1, 1874	378, 401, 702	79, 637	48, 544, 792	350, 848, 236	777, 874, 367	110 25	90 70
Jan. 1, 1875 ...	382, 000, 000	72, 317	46, 390, 598	354, 128, 250	782, 591, 165	112 50	88 89
Jan. 1, 1876	371, 827, 220	69, 642	44, 147, 072	346, 479, 756	762, 523, 690	112 75	88 69
Jan. 1, 1877	366, 055, 084	65, 462	26, 348, 206	321, 595, 606	714, 064, 358	107 00	93 46
Jan. 1, 1878	349, 943, 776	63, 532	17, 764, 109	321, 672, 505	689, 443, 922	102 87	97 21
Jan. 1, 1879	346, 681, 016	62, 035	16, 108, 159	323, 791, 674	686, 642, 884	100 00	100 00
Jan. 1, 1880	346, 681, 016	61, 350	15, 674, 304	342, 387, 336	704, 804, 006	100 00	100 00
Jan. 1, 1881	346, 681, 016	60, 745	15, 523, 464	344, 355, 203	706, 620, 428	100 00	100 00
Jan. 1, 1882 ...	346, 681, 016	59, 920	15, 451, 861	362, 421, 988	724, 614, 785	100 00	100 00
Jan. 1, 1883	346, 681, 016	59, 295	15, 398, 008	361, 882, 791	724, 021, 110	100 00	100 00
Jan. 1, 1884	346, 681, 016	58, 680	15, 365, 362	349, 949, 352	712, 054, 410	100 00	100 00
Jan. 1, 1885	346, 681, 016	58, 240	15, 347, 277	329, 158, 623	691, 245, 156	100 00	100 00
Nov. 1, 1885 ...	346, 681, 016	57, 825	15, 337, 096	*315, 847, 168	677, 923, 105	100 00	100 00

* Includes $384,269 notes of gold banks and $568,081 mutilated currency in transit.

The act of June 20, 1874, provided that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States, in sums of not less than $9,000. Under this act, and on account of liquidating and insolvent banks, and under the act of July 12, 1882, which provides for a deposit of lawful money to retire the old circulation of national banks whose corporate existence has been extended, $239,347,068 of lawful money

has been deposited with the Treasurer. This includes $2,663,720 for the redemption of the notes of national gold banks, and $14,125,820 for the redemption of national-bank notes under section 6 of the act of July 12, 1882. Since June 20, 1874, $203,617,764 of bank notes have been redeemed, destroyed, and retired. This includes $2,279,451 of the notes of national gold banks and $4,425,625 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

The following table shows by States the amount of additional circulation issued during the year ending October 31, 1885, and the total amount of such circulation issued since June 20, 1874. It also shows the amount of circulation retired during the year, and the total amount retired since June 20, 1874:

States and Territories.	Additional circulation issued.	Circulation retired.		
		Act June 20, 1874.	Liquidating banks.	Total.
Maine	$304,750	$69,100	$164,495	$233,595
New Hampshire	150	36,680	69,170	105,850
Vermont	158,220	218,570	329,846	548,416
Massachusetts	926,240	3,928,665	1,765,957	5,694,622
Rhode Island	57,360	763,110	31,611	794,721
Connecticut	149,000	386,733	248,656	635,389
New York	1,687,810	3,457,210	1,968,677	5,425,887
New Jersey	398,760	718,650	196,442	915,092
Pennsylvania	1,107,950	1,664,490	1,074,609	2,739,099
Delaware	49,500	4,100	.....	4,100
Maryland	150,500	513,750	6,740	520,490
District of Columbia	.....	10,790	3,628	14,418
Virginia	45,000	220,070	75,853	295,923
West Virginia	19,310	64,830	5,034	69,864
North Carolina	45,000	116,500	22,525	139,025
South Carolina	.....	36,745	.....	36,745
Georgia	18,900	91,720	7,449	99,169
Florida	49,500	.....	.....	.....
Alabama	90,000	71,520	23,452	94,972
Mississippi	33,740	5,360	15	5,375
Louisiana	225,800	188,470	4,345	192,815
Texas	191,880	200,630	7,580	208,210
Arkansas	117,000	15,110	9,740	24,850
Kentucky	126,540	561,060	92,482	653,542
Tennessee	22,490	163,100	119,093	282,193
Missouri	308,240	333,645	57,371	391,016
Ohio	1,598,920	1,662,250	1,107,123	2,769,273
Indiana	874,650	494,450	771,032	1,265,482
Illinois	649,010	763,670	414,714	1,178,384
Michigan	374,980	385,890	379,638	765,528
Wisconsin	123,270	175,460	139,994	315,454
Iowa	177,750	588,680	176,026	764,706
Minnesota	50,850	189,410	129,626	319,036
Kansas	291,840	90,010	21,468	111,478
Nebraska	173,320	59,580	42,823	102,403
Nevada	.....	.....	130	130
Oregon	29,250	4,000	.....	4,000
Colorado	83,190	69,990	43,631	113,621
Utah	45,000	56,300	1,064	57,364
Idaho	.....	24,820	.....	24,820
Montana	36,000	65,760	3,280	69,040
Wyoming	11,250	9,250	.....	9,250
New Mexico	.....	22,210	.....	22,210
Dakota	103,470	58,575	15,242	73,817
Washington	101,250	40,410	6,410	46,820
Arizona	.....	2,500	11,370	13,870
California "currency"	135,010	142,770	22,250	165,020
	11,142,650	18,746,593	9,570,591	28,317,184
Surrendered to this office and retired	.....	.....	.....	375,630
	.....	18,746,593	9,570,591	28,692,814
From June 20, 1874, to October 31, 1884	170,074,049	140,163,218	32,857,909	173,021,127
Surrendered to this office same dates	.....	.....	.....	13,878,309
Grand total	181,216,699	158,909,811	42,428,500	215,592,250

In the above table gold notes are excluded.

The amount of additional circulation issued to national banks for the year ending November 1, 1885, was $11,142,650, including $4,297,400 issued to banks organized during the year.

During the year ending November 1, 1885, lawful money to the amount of $26,219,810 was deposited with the Treasurer to retire circulation, of which amount $8,457,295 was deposited by banks in liquidation, $7,772,165 by banks reducing circulation, under the act of June 20, 1874, and $9,990,350 by banks retiring old circulation, under the act of July 12, 1882. The amount previously deposited under the acts of June 20, 1874, and July 12, 1882, was $171,368,662; by banks in liquidation, $53,339,686; making a total of $250,928,158. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue, $211,769,448, there remained in the hands of the Treasurer on November 1, 1884, $39,158,710 of lawful money for the redemption and retirement of bank circulation.

The portion of lawful money on deposit by insolvent banks, by banks in voluntary liquidation, and by banks reducing or retiring their circulation on the first of each of the last five months was as follows:

	July 1.	August 1.	September 1.	October 1.	November 1.
Insolvent banks	$745,789	$698,584	$715,203	$683,343	$584,960
Liquidating banks	13,569,286	13,796,666	13,774,242	13,565,143	12,778,010
Reducing under act of June 20, 1874	19,784,295	18,699,950	18,029,110	17,443,820	16,095,545
Retiring under act of July 12, 1882	5,003,783	5,889,173	6,685,023	8,181,837	9,700,195
Totals	39,103,153	39,084,373	39,203,578	39,874,143	*39,158,710

*Does not include $384,269 on deposit to retire notes of gold banks.

DENOMINATIONS OF PAPER CIRCULATION OF THE UNITED STATES, THE IMPERIAL BANK OF GERMANY, THE BANK OF FRANCE, AND THE BANK OF ENGLAND.

In accordance with the law, no national-bank notes of a less denomination than five dollars have been issued since January 1, 1879, when the amount outstanding was $7,718,747. Since that date the amount of ones and twos issued by the banks has been reduced $7,283,033, leaving the amount outstanding on November 1, 1885, $435,714, and during the same period the legal-tender notes of these denominations have been increased $5,645,960. The total decrease of the amount of ones and twos outstanding in national-bank and legal-tender notes is $1,637,073.

The following table exhibits by denominations the amount of national-bank and legal-tender notes outstanding on October 31, 1885, and the aggregate amounts of both kinds of notes at the same periods in 1883 and 1884:

Denominations.	1885.			1884.	1883
	National-bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	$435, 714	$22, 703. 459	$23, 139, 173	$27, 258, 839	$30, 785, 265
Twos	237, 284	23. 235, 136	23, 472, 420	27, 067, 206	27, 510, 196
Fives	81, 956, 670	84, 068, 279	166, 024, 949	163, 363, 205	164, 517, 620
Tens	104, 211, 290	71, 003, 390	175, 214, 680	180, 491, 886	189, 275, 406
Twenties	75, 087, 520	56, 941, 267	137, 028, 787	135, 277, 089	142, 382, 469
Fifties	20, 638, 550	22, 896, 595	43, 535, 145	44, 617, 045	46, 278, 145
One hundreds	31, 576, 400	29, 645, 390	61, 221, 790	66, 170, 690	65, 991, 590
Five hundreds	595, 500	15, 152, 000	15, 750, 500	16, 063, 500	15, 895, 500
One thousands	131, 000	21, 910, 500	22, 041, 500	19, 659, 500	15, 429, 500
Five thousands	.....	95, 000	95, 000	105, 000	255, 000
Ten thousands	.....	30, 000	30, 000	60, 000	120, 000
Add for unredeemed fragments of national-bank notes	+21, 890	.....	+21. 890	+20, 749	+19, 761
Deduct for legal-tender notes destroyed in Chicago fire	.....	−1, 000, 000	−1, 000, 000	−1, 000, 000	−1, 000, 000
Total	*314, 894, 818	346, 681, 016	661, 575, 834	679, 154, 709	697, 460, 452

*Exclusive of $568,081 due to banks for mutilated notes destroyed and to be replaced by new notes and of $384,269 notes of gold banks.

The amount of one and two dollar national-bank notes outstanding is a little more than one-fifth of 1 per cent. of the whole circulation of the banks; the fives constitute 26 per cent., the tens 33 per cent., the twenties 23.8 per cent., and the fifties and larger notes about 17 per cent. of the entire circulation.

Of the entire amount of national-bank and legal-tender notes outstanding, about 7 per cent. consists of one and two dollar notes; nearly 32.2 per cent. of ones, twos, and fives, 58.6 per cent. is in notes of a less denomination than $20, and about 78.6 per cent. is in notes of a lower denomination than $50. Of the entire issue, about 21.5 per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands.

There are outstanding nineteen legal-tender notes, of the denomination of $5,000, and three notes of the denomination of $10,000.

The following table* exhibits by denominations the circulation of the Imperial Bank of Germany on December 31, 1884, in thalers and marks, which have been converted into our currency.

Thalers.				Marks.			
Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars (thaler = 75 cents).	Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars (mark =25 cents).
	Thalers.				*Marks.*		
76	500	$375 00	$28, 500	266, 959½	1, 000	$250	$66, 739, 875
2, 000	100	75 00	150, 000	128, 771	500	125	16, 096, 375
1, 643½	50	37 50	61, 631	5, 209, 448	100	25	130, 236, 200
8, 302	25	18 75	155, 662	.....	.....	.....	.....
8, 675½	10	7 50	65, 066	.....	.....	.....	.....
20, 697	.....	.....	460, 859	5, 605, 178½	.....	.....	213, 072, 450

The circulation of the Imperial Bank of Germany on January 1, 1885, was $213,534,250, showing an increase of $5,751,656 over that of

*London Bankers' Magazine, October, 1885, page 946.

the preceding year, although there was on an average $1,085,000 less in circulation than the average of the previous year. On January 1, 1880, the circulation was $198,201,144, and during the past five years the increase has averaged about $10,000,000.

The following table* gives the circulation of the Bank of France and its branches, with the number of notes and the denominations in francs and in dollars on January 1, 1885:

Number of notes.	Denominations (francs).	Value of each note in dollars.	Amount in francs.	Amount in dollars (francs = 20 cents).
5	5, 000	$1, 000	25, 000	$5, 000
1, 186, 638	1, 000	200	1, 186, 638, 000	237, 327, 600
589, 781	500	100	294, 890 500	58, 978, 100
2, 619	200	40	523, 800	104, 760
12, 446, 499	100	20	1, 244, 649, 900	248, 929, 980
4, 931, 340	50	10	246, 567, 000	49, 313, 400
20, 859	25	5	521, 475	104, 295
150, 046	20	4	3, 000, 925	600, 185
167, 163	5	1	835, 815	167, 163
1, 200	Forms out of date.	.....	420, 175	84, 035
19, 496, 150	....	.....	2, 978, 072, 590	595, 614, 518

The amount of circulation of the Bank of France on January 1, 1884, was 3,161,804,536 francs, or say $632,360,907, showing a decrease of 183,731,946 francs, or $36,746,389, between that time and January 1, 1885, the date of the foregoing table; and since January 30, 1879, an increase of 687,101,760 francs, or $137,420,352.

It will be seen that the Imperial Bank of Germany has in circulation no notes of a less denomination than seven dollars and a half (10 thalers), and issues none of less than $25 (100 marks), and that the Bank of France issues less than a million of dollars in value of notes of a less denomination than $10. The Bank of England issues no notes of less than £5, or $25, and the Irish and Scotch banks none of less than £1, or $5.

DISTRIBUTION OF COIN AND PAPER CURRENCY.

In previous reports tables have been given showing the amount of coin and currency in the country and its distribution, the amount in the Treasury, in the banks, and among the people on January 1, 1879, the date of the resumption of specie payments, and on November 1 of each of the last four years preceding the date of this report. These tables are again presented, the amounts on November 1, 1881, being omitted, while those on November 1, 1885, are added. The amounts of gold and silver in the country available for circulation are based upon the estimates of the Director of the Mint for January 1, 1879. The amounts of gold for the succeeding dates have been obtained by adding the gold production of the country, less the amounts used in the arts, from estimates of the same officer, adding the excess of gold importations during the year, or deducting the excess of gold exportations for the same period, according to the reports of the Bureau of Statistics. The amounts of silver are obtained by adding for each year the amount of silver dollars and fractional silver coined, less amounts recoined. For the year 1885 the silver bullion purchased by the Government for coinage and on hand on November 1 is included.

* London Bankers' Magazine, August, 1885, page 699.

For the year ending November 1, 1885, the production of gold by the mines of the United States is estimated to have been about $30,800,000 During the period from November 1, 1884, to October 1, 1885, the amount of foreign and domestic gold coin and bullion imported in excess of the amount exported has been $12,315,915, making an increase in the stock of gold in the country of $43,115,915. From this amount must be deducted the amount estimated by the Director of the Mint to have been used in the arts during the same period, $12,000,000, leaving $31,115,915 as the increase in the stock of gold coin and bullion in the country.

The total excess of imports of gold over exports of the same from the date of resumption to October 1, 1885, has been $178,028,043, and the total estimated gold product of the mines of the United States for the same period has been about $222,525,000. The total amount of standard silver dollars coined during the year ending November 1, 1885, has been $28,528,602; of subsidiary silver coin, $195,977; and there was of subsidiary coin presented to the mint for recoinage $641,727, thereby reducing the amount of such coin $445,750. The total amount of standard silver dollars coined since the passage of the act of February 28, 1878, authorizing that coinage, up to November 1, 1885, has been $213,259,431. The following table, based upon the estimates and figures given above, shows the amount of coin and currency in the country on January 1, 1879, and on November 1 of the years named:

	January 1, 1879.	November 1, 1882.	November 1, 1883.	November 1, 1884.	November 1, 1885.
Gold coin and bullion	$278, 310, 126	$547, 356, 262	$581, 970, 254	$585, 611, 872	*$586, 727, 787
Silver coin	106, 573, 803	208, 744, 424	242, 701, 932	275, 735, 439	307, 658, 827
Legal-tender notes	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National-bank notes	323, 791, 674	362, 727, 747	352, 013, 787	333, 559, 813	†315, 847, 168
Totals	1, 055, 356, 619	1, 465, 509, 449	1, 523, 366, 989	1, 541, 588, 140	1, 556, 914, 798

*In obtaiuing the amount of gold November 1, 1885, the estimated amount on November 1, 1884, has been reduced by $30,000,000, which amount the Director of the Mint has recently estimated was used in the arts between July 1, 1873, and June 30, 1880, and was not deducted in the original estimate for July 1, 1879.

†The sum of $39, 542, 979 in lawful money has been deposited by the national banks to retire circulation of a like amount which has not yet been presented for redemption.

There has been no change in the aggregate of legal-tender notes, which still remains as fixed by the act of May 31, 1878. National-bank notes have decreased $17,712,645 during the year. The amounts of gold and silver have increased $31,115,915 and $31,923,388, respectively, and the total increase during the year in gold, silver, and currency was $45,326,658. The reduction of former estimates of gold by $30,000,000, as explained in foot-note, has apparently reduced the aggregate increase of gold to $1,115,915, and the aggregate increase of both gold and silver to $33,039,303. The table below gives the portion of the gold, silver, and currency held by the United States Treasury and by the national and State banks. The amounts in the United States Treasury are for the corresponding dates with those in the preceding table. The amounts in the national banks are for the corresponding dates nearest thereto on which returns were made to the Comptroller, viz: January 1, 1879, October 3, 1882, October 2, 1883, September 30, 1884, and October 1, 1885. The amounts in the State banks, trust companies, and savings banks

have been compiled in this office from official reports up to the dates nearest to those given in the table.

	January 1, 1879.	November 1, 1882.	November 1, 1883.	November 1, 1884.	November 1, 1885.
GOLD.					
In the Treasury, less certificates	$112,703,342	$148,435,473	$157,353,760	$134,670,790	$142,338,589
In national banks, including certicates	35,039,201	94,127,324	97,570,057	117,185,407	161,657,121
In State banks, including certificates	10,937,812	17,892,500	18,255,300	25,928,757	31,255,789
Total gold	158,680,355	260,455,297	273,179,117	277,784,954	335,251,499
SILVER.					
In the Treasury, standard silver dollars	17,249,740	92,414,977	116,036,450	142,926,725	163,817,342
In the Treasury, bullion	9,121,417	4,012,503	4,936,365	4,646,497	3,840,536
In the Treasury, fractional coin	6,948,194	26,749,482	26,712,424	29,346,757	22,965,536
In national banks	6,460,557	8,234,739	10,247,926	8,092,557	9,120,802
Total silver	38,879,908	131,411,701	157,933,165	185,012,536	199,744,216
CURRENCY.					
In the Treasury, less certificates	44,425,655	26,224,248	30,996,217	26,258,827	27,550,341
In national banks, including certificates	126,491,720	92,544,767	103,316,809	114,507,113	111,600,884
In State banks, including certificates	25,944,485	27,086,482	28,259,062	32,659,605	39,552,017
In savings banks	14,513,779	14,724,978	12,998,594	14,079,452	13,423,064
Total currency	211,375,639	160,580,475	175,570,682	187,504,997	192,126,306
Grand totals	408,935,902	552,447,473	606,682,964	650,302,487	727,122,021

If the aggregates of gold, silver, and currency for the several dates in the above table be deducted from the amounts of the same items at corresponding dates in the table which precedes it, the remainders will be approximately the amounts in the hands of the people at corresponding dates.

	January 1, 1879.	November 1, 1881.	November 1, 1882.	November 1, 1883.	November 1, 1884.	November 1, 1885.
Gold	$119,629,771	$256,016,829	$286,900,965	$308,791,137	$307,826,918	$251,476,288
Silver	67,693,895	78,377,937	77,332,723	84,768,767	90,722,903	107,914,611
Currency	459,097,051	567,445,959	548,828,288	523,124,121	492,735,832	470,401,878
Total	646,420,717	901,840,725	913,061,976	916,684,025	891,285,653	*829,792,777

*Included necessarily in these several amounts estimated in the hands of the people are large sums held by private bankers and such State banks and Trust companies as do not make regular reports.

The gold in the Treasury, including bullion in the process of coinage, has increased during the year $7,667,799, and in the banks has increased $44,471,713. The paper currency in the Treasury has increased $1,291,514, and in the banks has decreased $2,906,229. The decrease of gold outside of the Treasury and the banks has been $26,350,629, and in silver coin there has been an increase of $14,240,831. The decrease of paper currency, exclusive of silver certificates, has been $22,334,589. In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars held for their redemption, form a portion of the silver coin in the Treasury. The silver certificates

in the hands of the people and the banks at the following dates were as follows:

January 1, 1879	$413,360
November 1, 1880	19,780,240
November 1, 1881	58,838,770
November 1, 1882	65,620,450
November 1, 1883	85,334,381
November 1, 1884	100,741,562
November 1, 1885	93,146,772

It will be seen that the amount of these certificates in circulation has decreased $7,594,790 during the year.

The gold certificates issued under section 12 of the act of July 12, 1882, outstanding in the hands of the people and banks on November 1, 1882, November 1, 1883, November 1, 1884, and November 1, 1885, not including the amount in the Treasury, were $6,962,280, $48,869,940, $85,301,190, and $106,465,420, respectively.

SPECIE IN BANKS AND IN THE TREASURY OF THE UNITED STATES, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND AND IN THE BANK OF FRANCE.

The following table exhibits the amount of specie held by the national banks at the dates of their reports for the last twelve years, the coin and coin certificates held by the New York City banks being stated separately:

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Sept. 12, 1873	$1,063,210 55	$13,522,600	.....	$14,585,810 55	$5,282,658 90	$19,868,469 45
Dec. 26, 1873	1,376,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874	1,842,525 00	13,671,660	.....	15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874	1,291,780 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875	1,084,555 54	10,622,160	.....	11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875	930,105 76	5,753,220	.....	6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct 1, 1875	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875	869,436 72	12,532,810	.....	13,402,246 72	3,668,659 18	17,070,905 90
Mar. 10, 1876	3,261,131 36	19,086,920	.....	22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876	832,313 70	15,183,760	.....	16,016,073 70	5,698,520 66	21,714,594 36
June 30, 1876	1,214,522 92	16,872,780	.....	18,087,302 92	7,131,167 00	25,218,469 92
Oct. 2, 1876	1,120,814 34	13,446,760	.....	14,576,574 34	6,785,079 69	21,361,654 03
Dec. 22, 1876	1,434,701 83	21,602,900	.....	23,037,601 83	9,962,046 06	32,999,647 89
Jan. 20, 1877	1,669,284 94	33,629,660	.....	35,298,944 94	14,410,322 61	40,709,267 55
Apr. 14, 1877	1,930,725 59	13,889,180	.....	15,829,905 59	11,240,132 19	27,070,037 78
June 22, 1877	1,423,258 17	10,324,320	.....	11,747,578 17	9,588,417 89	21,335,996 06
Oct. 1, 1877	1,538,486 47	11,409,920	.....	12,948,406 47	9,710,413 84	22,658,820 31
Dec. 28, 1877	1,955,746 20	19,119,080	.....	21,074,826 20	11,832,924 50	32,907,750 70
Mar. 15, 1878	2,428,797 44	35,003,220	.....	37,432,017 44	17,290,040 58	54,722,058 02
May 1, 1878	2,688,092 06	25,397,640	.....	28,085,732 06	17,938,024 00	46,023,756 06
June 29, 1878	1,905,705 22	11,954,500	.....	13,860,205 22	15,391,264 55	29,251,469 77
Oct. 1, 1878	1,779,792 43	11,514,810	.....	13,294,602 43	17,394,004 16	30,688,606 59
Dec. 6, 1878	4,009,299 01	12,277,180	.....	16,286,479 01	18,068,771 35	34,352,250 36
Jan. 1, 1879	5,421,552 49	12,739,544	.....	18,161,092 49	23,338,664 83	41,499,757 32
Apr. 4, 1879	5,312,966 90	12,220,940	.....	17,533,906 90	23,614,656 51	41,148,563 41
June 14, 1879	6,058,472 34	12,291,270	.....	18,349,742 34	23,983,545 10	42,333,287 44
Oct. 2, 1879	7,218,967 69	12,130,900	.....	19,349,867 69	22,823,873 54	42,173,731 23
Dec. 12, 1879	20,096,249 64	8,366,140	$21,569,000 00	50,031,389 64	28,081,651 95	79,013,041 59
Feb. 21, 1880	12,252,541 44	7,464,650	35,855,000 00	55,572,191 44	33,869,860 31	89,442,051 75
Apr. 23, 1880	12,595,720 49	6,914,250	25,458,000 00	44,967,970 49	41,461,761 62	86,429,732 21
June 11, 1880	16,682,226 40	7,810,200	33,337 000 00	57,829,426 40	41,677 078 86	99 506,505 26

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Oct. 1, 1880..	$16,104,855 28	$7,489,700	$36,189,000 00	$59,783,555 38	$49,562,954 11	$109,346,509 49
Dec. 31, 1880..	19,773,859 01	6,709,900	28,246,000 00	54,729,759 01	52,443,141 91	107,172,900 92
Mar. 11, 1881..	15,924,683 90	4,825,300	30,809,000 00	51,558,983 90	53,597,211 36	105,156,195 26
May 6, 1881..	26,242,108 60	4,625,900	34,176,000 00	65,044,008 60	57,584,553 48	122,628,562 08
June 30, 1881..	20,822,790 87	4,513,400	41,858,000 00	67,194,190 87	61,444,736 63	128,638,927 50
Oct. 1, 1881..	15,317,168 04	4,486,600	31,721,000 00	51,524,768 04	62,809,968 08	114,334,736 12
Dec. 31, 1881..	16,352,630 49	4,037,600	33,852,000 00	54,242,230 49	59,438,409 11	113,680,639 60
Mar. 11, 1882..	17,093,447 39	4,075,800	29,907,000 00	51,076,247 39	58,907,863 65	109,984,111 04
May 19, 1882..	15,541,956 93	4,034,300	31,783,000 00	51,359,256 93	61,056,549 80	112,415,806 73
July 1, 1882..	14,278,290 77	4,005,100	32,854,000 00	51,137,390 77	60,556,871 77	111,694,262 54
Oct. 3, 1882..	14,391,783 74	3,908,100	26,224,000 00	44,523,883 74	58,333,894 53	102,857,778 27
Dec. 10, 1882..	10,811,726 69	17,720,100	22,020,000 00	50,551,826 69	55,875,332 71	106,427,159 40
Mar. 13, 1883..	10,060,551 05	10,813,320	21,818,000 00	42,691,871 05	55,270,495 29	97,962,366 34
May 1, 1883..	9,891,636 15	16,094,210	21,334,000 00	47,319,846 15	56,287,420 17	103,607,266 32
June 22, 1883..	8,219,744 22	26,477,760	22,139,000 00	56,836,504 22	58,517,890 40	115,354,394 62
Oct. 2, 1883..	9,388,073 82	20,541,100	20,345,000 00	50,274,173 82	57,543,809 71	107,817,983 53
Dec. 31, 1883..	10,793,481 17	20,525,270	21,693,000 00	53,011,751 17	61,274,406 87	114,276,158 04
Mar. 7, 1884..	12,948,092 34	21,582,060	25,912,000 00	60,442,152 34	62,637,974 99	123,080,127 33
Apr. 24, 1884..	8,929,064 27	20,093,380	20,527,000 00	49,549,444 27	65,195,262 82	114,744,707 09
June 20, 1884..	7,466,696 82	20,397,590	15,690,000 00	43,534,286 82	66,127,395 29	109,661,682 11
Sept. 30, 1884..	7,296,178 39	40,765,140	15,052,000 00	63,113,318 39	65,496,156 34	128,609,474 73
Dec. 20, 1884..	11,314,080 57	44,193,870	17,331,000 00	72,838,950 57	66,908,128 96	139,747,079 53
Mar. 10, 1885..	11,802,276 48	61,114,080	17,579,000 00	90,495,356 48	76,620,517 19	167,115,873 67
May 6, 1885..	11,479,763 87	67,646,060	17,374,000 00	96,500,023 87	80,933,095 43	177,433,119 30
July 1, 1885..	14,417,675 25	65,400,390	16,709,000 00	96,527,065 25	81,085,426 77	177,612,492 02
Oct. 1, 1885..	11,290,427 74	62,249,740	17,914,000 00	91,454,167 74	83,418,409 80	174,872,577 54

The amount of silver coin and silver certificates held by the national banks on the dates given in the following table, were as follows:

Date.	Silver coin.	Silver Treasury certificates.	Total.
October 1, 1877	$3,700,703	.....	.....
October 1, 1878	5,392,628	.....	.....
October 2, 1879	4,986,493	.....	.....
October 1, 1880	5,330,357	$1,165,120	$6,495,477
October 1, 1881	5,450,387	1,662,180	7,112,567
October 3, 1882	6,466,215	1,807,600	8,273,815
October 2, 1883	7,594,896	2,653,030	10,247,926
September 30, 1884	8,092,557	3,331,510	11,424,067
October 1, 1885	*9,120,802	2,274,650	11,395,452

* This is composed of $6,322,832 standard dollars and $2,797,969.66 fractional silver.

The latest official reports of the State banks in New England, New York, New Jersey, Pennsylvania, Maryland, Virginia, South Carolina, Georgia, Louisiana, Texas, Ohio, Indiana, Michigan, Wisconsin, Iowa, Minnesota, Missouri, Colorado, and the Territory of Montana show that these banks held specie amounting to $20,132,864, of which the banks in New York City held $12,819,217.

The official returns from the State banks of California do not give separately the amount of coin held by them; but it is estimated that the total cash reported, amounting to $11,122,925, consisted almost entirely of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, $31,255,789.

The Director of the Mint, in his report for 1882, estimated the amount of coin in the country on June 30, 1882, at $700,455,545, of which $500,862,185 was gold and $199,573,360 was silver.

His estimate for the fiscal year ending June 30, 1885, is as follows:

United States coin.	Gold.	Silver.	Totals.
Corrected circulation July 1, 1884	$521, 632, 442	$250, 617, 357	$772, 249, 799
Year's coinage	24, 861, 123	28, 848, 959	53, 710, 082
Net imports	1, 006, 281	535, 449	1, 541, 730
Totals	547, 499, 846	280, 001, 765	827, 501, 611
Less deposits for recoinage	325, 210	877, 564	1, 202, 774
Used in the arts	5, 000, 000	300, 000	5, 300, 000
Total loss	5, 325, 210	1, 177, 564	6, 502, 774
Circulation July 1, 1885	542, 174, 636	278, 824, 201	820, 998, 837
Net gain during the year	20, 542, 194	28, 206, 844	48, 749, 038

From July 1, 1885, to November 1, 1885, there has been coined $8,753,147 of gold and $9,377,159 of silver, making the total stock of coin in the country at the latter date $839,129,143, less such amounts as may have been deposited for recoinage during this period, of which $550,927,783 was gold and $288,201,360 was silver. The amount of bullion in mint and in the New York assay office on October 1, 1885, is stated to have been $71,471,323 of gold and $4,568,057 of silver, making in all $76,039,380, which, added to the amount of coin stated above, gives $915,168,523, of which amount $622,399,106 was gold and $292,769,417 was silver.

The following table shows the amount of gold and silver, including the amount held to protect gold and silver certificates, and the percentage of each in the Treasury of the United States on September 30 of each year from 1876 to 1885, and on November 1, 1885:

Period.	Silver.			Gold coin and bullion.	Total coin and bullion.	Per cent of—	
	Standard dollars.	Other coin and bullion.	Total silver.			Silver.	Gold.
Sept. 30, 1876	.....	$6, 029, 367	$6, 029, 367	$55, 423, 059	$61, 452, 426	9. 8	90. 2
Sept. 30, 1877	.....	7, 425, 454	7, 425, 454	107, 039, 529	114, 464, 983	6. 5	93. 5
Sept. 30, 1878	$12, 155, 205	15, 777, 937	27, 933, 142	136, 036, 302	163, 969, 444	17. 0	83. 0
Sept. 30, 1879	31, 806, 774	21, 173, 023	52, 979, 797	169, 827, 571	222, 807, 368	23. 8	76. 2
Sept. 30, 1880	47, 784, 744	30, 878, 286	78, 663, 030	135, 641, 450	214, 304, 480	36. 7	63. 3
Sept. 30, 1881	66, 092, 667	28, 945, 297	96, 037, 964	174, 361, 343	269, 399, 307	35. 3	64. 7
Sept. 30 1882	92, 228, 649	30, 769, 705	122, 998, 354	152, 739, 106	275, 737, 460	44. 6	55. 4
Sept. 30, 1883	114, 587, 372	31, 858, 072	146, 445, 444	206, 130, 543	352, 575, 987	41. 5	58. 5
Sept. 30, 1884	142, 058, 787	34, 408, 566	176, 467, 353	217, 904, 043	394, 371, 396	44. 7	55. 3
Sept. 30, 1885	165, 483, 721	27, 558, 016	193, 041, 737	251, 251, 114	444, 292, 851	43. 5	56. 5
Nov. 1, 1885	163, 817, 342	26, 806, 072	190, 623, 414	251, 359, 349	441, 982, 763	43. 4	56. 6

The bullion in the Bank of England for each year from 1870 to 1885 is shown in the following table, the pound sterling being estimated at five dollars:

1870	$103,900,000	1878	$119,200,000
1871	117,950,000	1879 *	150,942,980
1872	112,900,000	1880 †	141,637,000
1873	113,500,000	1881 †	115,221,870
1874	111,450,000	1882 †	108,689,912
1875	119,600,000	1883 †	121,779,545
1876	143,500,000	1884 ‡	99,161,045
1877	126,850,000	1885 ‖	107,830,670

Below is a similar table, giving the amount of gold and silver, and the percentage of each, in the Bank of France, on December 31 of each year§ from 1870 to 1882, on November 1, 1883, on October 30, 1884, and on October 16, 1885:

Years.	Silver coin and bullion.	Gold coin and bullion.	Total.	Per cent. of—	
				Silver.	Gold.
December 31, 1870	$13,700,000	$85,740,000	$99,440,000	13.8	86.2
December 31, 1871	16,240,000	110,680,000	126,920,000	12.8	87.2
December 31, 1872	26,520,000	131,740,000	158,260,000	16.8	83.2
December 31, 1873	31,260,000	122,260,000	153,520,000	20.4	79.6
December 31, 1874	62,640,000	204,220,000	266,860,000	23.5	76.5
December 31, 1875	101,000,000	234,860,000	335,860,000	30.1	69.9
December 31, 1876	127,720,000	306,080,000	433,800,000	29.4	70.6
December 31, 1877	173,080,000	235,420,000	408,500,000	42.4	57.6
December 31, 1878	211,620,000	196,720,000	408,340,000	51.8	48.2
December 31, 1879	245,520,000	148,320,000	393,840,000	62.3	37.7
December 31, 1880	244,360,000	110,480,000	354,840,000	68.9	31.1
December 31, 1881	231,180,000	129,160,000	360,340,000	64.2	35.8
December 31, 1882	216,553,000	190,981,300	407,594,000	53.1	46.9
November 1, 1883	203,085,000	192,112,000	395,597,000	51.3	48.7
October 30, 1884	205,837,862	210,927,912	416,765,774	49.4	50.6
October 16, 1885	211,500,000	211,005,000	422,505,000	50.1	49.9

NUMBER, CAPITAL, AND DEPOSITS OF STATE AND SAVINGS BANKS AND PRIVATE BANKERS.

Section 333 of the Revised Statutes of the United States requires the Comptroller to present annually to Congress a statement of the condition of the banks and savings banks organized under State laws. Returns of capital and deposits have hitherto been made by these institutions, and by private bankers, semi-annually to this Department for purposes of taxation. From these returns the following table has been compiled, exhibiting in concise form, by geographical divisions, the total average capital and deposits of all the State and savings banks and private bankers of the country for the six months ending November 30, 1882, being the last semi-annual period for which State and

* London Economist, November 8, 1879.
† London Bankers' Magazine, October, 1880, 1881, and 1882.
‡ London Economist, November 1, 1884.
‖ London Economist, October 17, 1885.
§ The Bulletin de Statistique, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740; except the items for 1879–'80 and '81, which were obtained from the London Bankers' Magazine for August, 1880, page 661, September, 1881, page 716, and September, 1882, page 739, and the last three items from L'Économiste Français, November 3, 1883, and November 1, 1884.

savings banks and private bankers were required to make returns for taxation purposes.

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings banks with capital.			Savings banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.
		Mill's.	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*
New England States..	40	8.30	31.64	94	6.22	6.57	2	0.10	0.89	420	436.25
Middle States	210	40.60	244.02	967	62.42	112.69	8	0.63	5.34	171	486.98
Southern States	248	25.34	45.94	289	6.33	20.68	7	0.56	1.50	2	1.80
Western States and Territories	563	48.90	168.40	2,062	30.31	149.02	25	2.73	35.74	32	35.23
United States ..	1,061	123.14	490.00	3,412	105.28	288.96	42	4.02	43.47	625	960.26

The capital of the 2,308 national banks in operation on December 30, 1882, being the date of their report nearest to that of the table given above, as will be seen by a table in the Appendix, was $484,883,492, not including surplus, which fund at that date amounted to more than $135,000,000, while the average capital of all the State banks, private bankers, and savings banks for the six months ending November 30, 1882, was but $232,435,330. The latter amount is less than two-fifths of the combined capital and surplus of the national banks at practically the same time. The table below exhibits the capital and net deposits of the national banks on December 30, 1882, together with the aggregate average capital and deposits of all classes of banks other than national for the six months ending November 30, 1882:

Geographical divisions.	State banks, savings banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.
		Millions.	*Millions.*		*Millions.*	*Millions.*		*Millions.*	*Millions.*
New England States	556	14.62	475.35	560	166.23	193.15	1,116	180.85	668.50
Middle States	1,356	103.66	849.03	691	173.19	556.55	2,047	276.85	1,405.58
Southern States.	546	32.23	69.90	214	34.80	68.84	760	67.03	138.74
Western States and Territories	2,682	81.93	388.42	843	110.66	301.28	3,525	192.59	689.70
United States...	5,140	232.44	1,782.70	2,308	484.88	1,119.82	7,448	717.32	2,902.52

The total number of banks and bankers in the country at the date named was 7,448, with a total banking capital of $717,318,822, and total deposits of $2,902,522,245.

In the Appendix will be found similar tables for various periods from 1875 to 1882. On a subsequent page in this report, under the head of "State banks, savings banks, and trust companies," will be found tables showing the resources and liabilities of these corporations for the present year, and in the Appendix similar results for previous years.

A table arranged by States and principal cities, giving the number, capital, and deposits, and the tax thereon, of all banking institutions other than national, and of the private bankers of the country, for the six months ending November 30, 1882, and for previous years, will also be found in the Appendix.

The following table exhibits, for corresponding dates nearest to May 31, in each of the last seven years, and to November 30, 1882, the aggre-

gate amounts of the capital and deposits of each of the classes of banks given in the foregoing table:

Years.	National banks.			State banks, private bankers, &c.			Savings banks with capital.			Savings banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Mill's.	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*	*Mill's.*		*Mill's.*		*Mill's.*	*Mill's.*
1876...	2,091	500.4	713.5	3,803	214.0	480.0	26	5.0	37.2	691	844.6	6,611	719.4	2,075.3
1877...	2,078	481.0	768.2	3,709	218.6	470.5	26	4.9	38.2	676	843.2	6,579	704.5	2,120.1
1878...	2,056	470.4	677.2	3,799	202.2	413.3	23	3.2	26.2	668	803.3	6,450	675.8	1,920.0
1879...	2,048	455.3	713.4	3,639	197.0	397.0	29	4.2	36.1	644	747.1	6,360	656.5	1,893.5
1880...	2,076	455.9	900.8	3,798	190.1	501.5	29	4.0	34.6	629	783.0	6,532	650.0	2,219.9
1881...	2,115	460.2	1,039.9	4,016	206.5	627.5	36	4.2	37.6	629	862.3	6,796	670.9	2,667.3
1882...	2,239	477.2	1,131.7	4,403	231.0	747.6	38	3.9	41.3	622	929.8	7,302	712.1	2,850.4
1882*..	2,308	484.9	1,119.8	4,473	228.4	779.0	42	4.0	43.5	625	960.2	7,448	717.3	2,902.5

* In the last table of the series the returns are given for the six months ending May 31, 1882, and also for the six months ending November 30, of the same year.

It will noticed that the first two tables of this chapter are for the six months ending November 30, while all similar tables in previous reports have been for the six months ending May 31. The law repealing the tax on capital and deposits of State banks and private bankers went into effect on November 30, 1882, in accordance with the opinion of the Attorney-General, and for this reason the Comptroller has given the returns to that date, which was the last data to be obtained from this source.

AMOUNT OF UNITED STATES BONDS HELD BY BANKS ORGANIZED UNDER STATE LAWS.

Through the courtesy of State officers the Comptroller has obtained official reports made to them under State laws by State banks in twenty-six States, by trust companies in five States, and by savings banks in fifteen States, at different dates during the years 1884 and 1885, and from these returns the following table has been compiled:

Held by 975 State banks in twenty-six States	$2,994,806
Held by 40 trust companies in five States	25,376,400
Held by 646 savings banks in fifteen States	191,980,698
Total	220,351,904

The interest-bearing funded debt of the United States on November 1, including $64,623,512 Pacific sixes, and excluding $14,000,000 Navy pension fund, was $1,260,778,162. The total amount of bonds held by the national banks, $308,364,550, and by the State savings banks and trust companies, $220,351,904, is about 42 per cent. of the interest-bearing debt. The amount of United States bonds held by State banks, trust companies, and savings banks, is given by geographical divisions for the years 1881, 1882, 1883, 1884, and 1885, as follows:

Geographical divisions.	1881.	1882.	1883.	1884.	1885.
Eastern States	$40,468,340	$42,667,248	$37,399,819	$30,806,938	$30,121,432
Middle States	176,373,889	197,135,239	182,847,588	188,640,523	186,642,288
Southern States	1,073,460	268,350	646,500	96,750	136,971
Western States	5,735,518	3,369,414	3,105,024	2,390,780	3,451,213
Pacific States	14,874,332	20,020,175	17,743,978	(*)	(*)
Total	238,525,539	263,460,426	241,742,909	221,934,991	220,351,904

* The United States bonds held in the Pacific States during the last two years are not included in the above table, as the returns since 1883 do not give United States bonds separately from other bonds held.

In previous reports the Comptroller has given the amount of United States bonds held by banks organized under State laws and by private bankers as returned to the Commissioner of Internal Revenue for purposes of taxation. A table was compiled, for purposes of comparison, from these returns for the six months ending November 30, 1882, and may be found in the report of this office for the year 1884, page 32.

STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS.

The act of Congress of February 19, 1873, section 333 of the United States Revised Statutes, requires the Comptroller to obtain from authentic sources, and report to Congress, statements exhibiting under appropriate heads the resources and liabilities of such banks and savings banks as are organized under the laws of the several States and Territories. In compliance with this act he has presented annually in the appendices to his reports the resources and liabilities of these corporations, so far as it has been possible to obtain them. Through the courtesy of State officers, returns of State banks, savings banks, and trust and loan companies have, during the past year, been received from twenty-five States. Many of the States and Territories, including West Virginia, North Carolina, Alabama, Arkansas, Tennessee, Illinois, Oregon, and Dakota, do not require periodical returns of the condition of the different classes of banks organized under their laws.

From these returns the following abstract has been compiled, showing the resources and liabilities of State banks and trust companies for the last five years, the number reporting in 1881 being 683; in 1882, 704; in 1883, 788; in 1884, 852; and in 1885, 1,015:

	1881.	1882.	1883.	1884.	1885.
	683 banks.	704 banks.	788 banks.	852 banks.	1,015 banks.
RESOURCES.					
Loans and discounts	$352, 725, 986	$404, 574, 420	$462, 380, 585	$489, 067, 519	$489, 423, 169
Overdrafts	1, 407, 695	1, 373, 116	1, 493, 636	1, 630, 474	1, 485, 917
United States bonds	27, 680, 025	25, 673, 984	22, 725, 596	25, 708, 789	28, 371, 206
Other stocks, bonds, &c	42, 330, 957	45, 658, 783	52, 405, 724	59, 331, 877	62, 395, 059
Due from banks	54, 662, 829	57, 973, 718	68, 270, 664	65, 354, 146	82, 521, 390
Real estate	21, 396, 772	19, 915, 682	20, 160, 547	21, 211, 182	24, 632, 603
Other assets	11, 941, 741	13, 685, 205	14, 190, 044	10, 513, 813	14, 814, 765
Expenses	1, 136, 427	1, 193, 345	1, 131, 586	1, 235, 079	1, 432 935
Cash items	16, 900, 762	18, 546, 073	35, 206, 862	28, 308, 216	26, 067, 594
Specie	17, 925, 628	17, 902, 760	18, 255, 300	25, 928, 757	31, 255, 789
Legal tenders, bank notes, &c	27, 391, 317	27, 322, 912	28, 259, 069	32, 659, 605	39, 552, 017
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457	801, 952, 444
LIABILITIES.					
Capital stock	112, 111, 325	113, 361, 931	125, 233, 036	133, 958, 951	151, 686, 840
Circulation	274, 941	286, 391	187, 978	177, 554	98, 129
Surplus fund	27, 857, 976	31, 504, 352	34, 575, 461	41, 675, 486	41, 365, 559
Undivided profits	12, 237, 320	14, 758. 438	18, 076, 610	22, 337, 961	20, 082, 736
Dividends unpaid	576, 413	577, 419	465, 011	499, 017	513, 177
Deposits	373, 032, 632	426, 677, 092	500, 374, 217	514, 111, 591	532, 725, 289
Due to banks	19, 105, 664	18, 409, 351	20, 918, 936	27, 886, 996	30, 148, 346
Other liabilities	30, 303, 868	28, 245, 024	24, 648, 364	20, 301, 901	25, 332, 368
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457	801, 952, 444

The foregoing table was prepared from all the New England States except Maine, from four Middle States, not including Delaware, and from all the Western States, excepting Illinois and Nebraska. The only Southern States from which reports have been received were Virginia,

South Carolina, Georgia, Florida, Louisiana, Kentucky, and Missouri. The only Pacific States were California and Colorado. There are no State banks in Maine, but 1 in New Hampshire, 7 in Vermont, and none in Massachusetts. There are, however, 6 trust and loan companies in the latter State, 1 in Rhode Island, and 6 in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of the 629 savings banks in 1881 and 1882, 630 in 1883, 636 in 1884, and 646 in 1885:

	1881.	1882.	1883.	1884.	1885.
	629 banks.	629 banks.	630 banks.	636 banks.	646 banks.
RESOURCES.					
Loans on real estate	$307,096,158	$307,089,227	$328,197,858	$358,686,040	$389,953,928
Loans on personal and collateral security	95,817,641	128,483,698	155,874,522	141,457,111	133,716,902
United States bonds	210,845,514	237,786,442	219,017,313	196,226,202	191,980,698
State, municipal, and other bonds and stocks	159,819,942	206,291,274	190,629,915	222,218,006	228,993,250
Railroad bonds and stocks	27,069,048	32,994,578	41,695,701	50,994,579	59,585,489
Bank stock	33,249,203	35,365,717	36,587,817	37,929,754	38,460,603
Real estate	41,987,674	39,882,429	37,224,601	34,467,276	32,174,810
Other assets	37,408,163	11,047,346	53,235,771	69,166,584	68,445,304
Expenses	135,572	132,204	144,223	156,944	166,636
Due from banks	40,603,641	38,977,135	43,184,629	52,358,971	46,125,014
Cash	13,758,106	14,932,015	12,998,594	14,079,452	13,423,064
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919	1,203,025,698
LIABILITIES.					
Deposits	891,961,142	966,797,081	1,024,856,787	1,073,294,955	1,095,172,147
Surplus fund	60,289,905	69,454,512	72,784,155	82,395,717	88,647,315
Undivided profits	10,325,800	11,136,219	15,738,223	16,904,753	13,106,359
Other liabilities	5,213,815	5,594,253	5,411,779	5,145,494	6,099,877
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919	1,203,025,698

The foregoing table includes the returns from six New England States; from four Middle States, not including Delaware; from the States of Ohio, Indiana, Minnesota, California, and the District of Columbia

The aggregate of loans in the New England States is $297,220,022 and of deposits $492,373,407. In the Middle States the aggregate of loans is $172,779,215 and of deposits $525,151,161. Some of the largest savings banks in the city of Philadelphia organized under old charters are not required to make reports to any State officer. Returns directly received from four of these banks, having deposits amounting to $35,362,660, are included in the returns from the State of Pennsylvania. The savings-banks deposits, given in the foregoing table for 1885, based upon reports made to the State authorities, are $1,095,172,147, and the deposits of the State banks and trust companies are $532,725,289. These returns do not include bank deposits. The deposits of the national banks on October 1, 1885, exclusive of those due to banks, were $1,102,354,658.

No just comparison of the deposits of national banks with those of savings banks, State banks and trust companies can be made, owing to the fact that the reports of many of the latter classes of banks were made to the State authorities at various dates in 1884 and 1885.

The total population of New England, according to the census of 1880, was 4,010,529, and the number of open deposit accounts of the savings banks in the year 1885 is 1,460,185, which is equal to about 36.4 accounts to each one hundred of the entire population. The average amount of each account is $337.21, or an average of $122.77 per capita. The deposits of the savings banks in the State of New York were $437,107,501, and the population was 5,082,871, showing an average of about $86 per capita.

Tables showing the aggregate resources and liabilities of State banks, trust companies, and savings banks in each State from which returns have been received from the State authorities appear in the Appendix. A table is also there given showing by States the number of savings banks, depositors, and the average amount due to each in 1884 and 1885. Since November 30, 1882, the Comptroller has been entirely dependent for this information upon returns from the officers of the different States, and where the law requires such returns to be made, they are as a rule promptly and courteously forwarded to this office at his request.

PRIVATE BANKERS.

The first official information relating to the private bankers of the country published by this office was contained in a table in the Comptroller's report for 1880, and the last information obtained in reference to them was for the semi-annual period ending November 30, 1882. A table will be found in the Appendix giving information for this and previous years.

APPENDIX.*

Tables will be found in the Appendix exhibiting the reserve of the national banks, as shown by their reports, from October 1, 1878, to October 1, 1885; the reserve by States and principal cities for October 1, 1885, and in the States and Territories, in New York City, and in other reserve cities, separately, at three dates in each year from 1881 to 1885.

Special attention is called to the synopsis of judicial decisions contained in the Appendix, to the numerous and carefully prepared tables in both Report and Appendix, and to the index of subjects and list of tables to be found on page 247. At the end of the full volume, of nearly 1,200 pages, is an alphabetical list of the cities and villages in which the national banks are situated.

The Comptroller, in concluding this report, desires to gratefully acknowledge the industry and efficiency of the officers and clerks associated with him in the discharge of official duties, many of whom, in addition to attending to their regular duties, have been compelled, owing to the growth of the national banking system and the extension of the corporate existence of national associations, to perform a large amount of extra work, without regard to office hours.

HENRY W. CANNON,
Comptroller of the Currency.

TO THE HONORABLE
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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* The appendix, which is omitted for want of space, will be found in the bound volumes of the Comptroller's report.

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT, *Washington, D. C., October* 9, 1885.

Hon. DANIEL MANNING,
Secretary of the Treasury:

SIR: Although entering upon my duties as Director of the Mint at the beginning of the present fiscal year, I am able with the efficient aid of the experienced officers of this Bureau, to present to you as required by Section 345 of the Revised Statutes, a report of the operations of all the mints and assay offices of the United States for the fiscal year ending June 30, 1885. This I now have the honor to do.

DEPOSITS AND PURCHASES OF BULLION AT MINTS AND ASSAY OFFICES.

The value of the gold deposited at the mints and assay offices during the fiscal year ended June 30, 1885, amounted to $52,894,075.09, of which $31,584,436.64 consisted of domestic bullion; $325,210.97 of U. S. coin; $1,869,363.26 of jewelers' bars, old plate, &c., $11,221,846.45 of foreign bullion, and $7,893,217.77 of foreign coin.

In addition to the above amount the value of the gold in the fine and unparted bars prepared at the mints and assay offices and re-deposited during the year amounted to $3,854,677.51. Thus the total value of the gold deposited during the year was $56,748,752.60. The total amount deposited during the previous fiscal year, exclusive of re-deposits, was $46,326,678.66. Thus, the deposits of gold, less re-deposits, exceeded by $6,567,396.43 the same for the fiscal year 1884.

The value of the silver deposited for bars and purchased for coinage, computed at its coining rate in standard silver dollars, was $36,789,774.92, of which $32,250,044.94 was of domestic production; $877,564.58 consisted of U. S. coin remelted; $435,692.19 of jewelers' bars, old plate, &c.; $2,104,396.35 of foreign bullion, and $1,122,076.86 of foreign coin. In addition to this amount, the coining value of the fine and unparted bars manufactured at the mints and assay offices and re-deposited during the year amounted to $1,292,447.95. Hence the

total value of the silver received at the mints and assay offices during the year was $38,082,222.87.

The total value of silver, less re-deposits, purchased and deposited during the previous year was $36,520,290.36. This was about the same as for the fiscal year just closed, the difference being only $269,484.56. The total coining value of the gold and silver deposited and purchased at the mints, exclusive of redeposits was $89,683,850.01, and, including re-deposits, $94,830,975.47 against $87,955,153.92 in the previous year.

The decline in the production of gold on the Pacific Coast, is shown by the continued falling off in the deposits at the Mint at San Francisco. The following table exhibiting the deposits of gold bullion at that mint for a series of years together with their yearly diminution, shows the decrease in production to have been in the last four years $8,072,438.07.

Fiscal years.	Deposits.	Decline yearly.
1881	$28, 846, 898 04	
1882	27, 724, 391 09	$1, 122, 506 95
1883	26, 499, 222 38	1, 225, 168 71
1884	23, 417, 948 16	3, 081, 274 22
1885	20, 774, 459 97	2, 643, 488 19
Total decline		8, 072, 438 07

IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION.

The value of the gold and silver coin and bullion imported into, and exported from, the United States is obtained by the Collectors of Customs from manifests, or bills of lading, and reported to the Bureau of Statistics under proper classification showing the actual movement of coin and bullion. The actual external commerce in coin and bullion is thus shown so far as a matter of entry in the custom houses.

The total manifested imports of gold bullion to the United States at all the ports was $8,849,237, all of which, with the exception of about $1,000,000, was imported at the port of New York. The deposits and purchases of gold bullion classified as foreign at the mints and assay offices was $11,221,846.45. It thus appears that over $2,000,000 worth of gold bul lion has reached this country which was not reported at the custom-houses.

The imports of silver bullion amounted to $4,530,384. The amount reported as deposited at the mints was $2,104,396.35. The imports of gold coin amounted to $17,842,459, of which $3,352,090 consisted of our own coin, and $14,490,369 of foreign coin. The imports of silver coin were $12,020,243, of which $673,926 were our own coin.

The exports of gold bullion amounted to only $395,750, of which $307,772 was U. S. bars. Of silver bullion the very large sum of $20,422,924 was exported, all of which, except about $1,500,000, consisted of bullion other than bars bearing the United States stamp. Of the

product of silver of this country about $19,000,000 worth found itway abroad by export. Of foreign silver bullion there was exported $58,407.

The exports of American gold coin amounted to $2,345,809, and of foreign gold coin to $5,736,333, a total of $8,082,142. The exports of American silver coin amounted to $1,211,627 ($1,073,150 of which consisted of trade dollars); and $12,060,612 of foreign silver coin. Nearly $10,000,000 of the foreign silver coin exported was from the port of San Francisco.

Silver is believed to pass the Mexican frontier without being entered at the custom houses, as well as gold from the Dominion of Canada, including British Columbia, to an extent from both sources which may be believed to go far toward explaining the excess of deposits of foreign coin and bullion at the mints and assay offices over the aggregate amount returned by the custom houses. This conjecture is borne out by the fact that the Dominion of Canada is without mints and assay offices or other facilities, so far as I am aware, for the conversion of bullion into coin. Inquiries have, however, been set on foot, which, it is hoped, will lead to some accurate information on this subject. Reports are now forwarded monthly to this Bureau from the collectors of customs at the southern ports, showing the imports of bullion and coin from Mexico and South American countries.

COINAGE AT THE MINTS.

The coinage of gold executed at the mints of the United States during the year was $24,861,123.50; of silver, $28,848,959.65, and of minor coins, $527,556.80: a total of $54,237,639.95.

Notwithstanding the increase in the amount of gold deposited at the mints and assay offices during the year, the coinage was some $3,000,000 less than in the previous year. This was occasioned by a continued falling off in the deposits at the Mint at San Francisco, amounting for the year to over $2,500,000, and by the fact that the Mint at Philadelphia, at which the coinage of gold received at the eastern institutions is executed, was engaged principally on silver and minor coins.

The number of pieces and standard value of the coinage executed were as follows:

Description.	Pieces.	Value.
Gold	1,748,158	$24,861,123 50
Silver	31,699,096	28,848,959 65
Minor Coins	24,610,760	527,556 80
Total	58,058,014	54,237,639 95

Of the gold coinage, $20,048,500 were in Double Eagles; $2,246,890 in Eagles; $2,545,900 in Half-Eagles; $5,670 in $3 gold pieces; $6,982.50 in Quarter-Eagles, and 7,181 in dollars.

Of the silver coinage, $28,528,552 consisted of standard silver dollars, $2,557.50 of half dollars, $2,178.75 of quarter dollars, and $315,671.40 of dimes. The subsidiary silver coinage, with the exception of some $8,000, was executed at the Mint at Philadelphia. Of the minor coinage were struck 7,033,820 of five-cent nickel pieces, 4,820 of three-cent nickel pieces, and 17,572,120 of bronze cents. Silver half-dimes as well as silver three-cent pieces, the coinage of which was not provided for by the coinage act of 1873, have not since been coined.

MANUFACTURE OF GOLD AND SILVER BARS.

In addition to the coinage executed, gold bars of the value of $32,027,463.02 and silver bars of the value of $9,549,313.37, a total of $41,576,776.39 were manufactured at the mints and assay offices.

The production of bars exceeded by $10,000,000, the value of those produced in the previous year, the increase in gold being principally at New York in fine and sterling bars for export, and in silver at San Francisco.

EXCHANGE OF GOLD BARS FOR GOLD COIN.

In the Appendix will be found a statement showing by months the value of the gold bars exchanged for gold coin at the Mint at Philadelphia and at the Assay Office at New York. The total value of bars exchanged was $2,065,021.78.

This is a very large decline from the previous year, when bars of the value of $25,800,799.86 were exchanged, mostly at the Assay Office at New York. The reason of thedecliue was the falling off in the demand for gold bars for export.

REFINING (by acids).

The total number of ounces of bullion sent to the acid-refineries of the mints and of the Assay Office at New York during the year was 10,332,127, from which the precious metals were separated and refined, yielding a net value of gold, $25,738,657, and of silver $11,311,392—or a total of $37,050,049, against $38,685,075 in the preceding year.

Mint or Assay Office.	Gross ounces.	Gold. Standard ounces.	Value.	Silver. Standard ounces.	Value.	Total value.
Philadelphia	288, 747	153, 390	$2, 853, 766	453, 919	$528, 196	$3, 381, 962
San Francisco	3, 311, 227	430, 590	8, 010, 976	3, 298, 523	3, 838, 279	11, 849, 255
Carson	885, 224	67, 189	1, 250, 027	869, 702	1, 012, 016	2, 262, 043
New Orleans	2, 354	576	10, 716	1, 583	1, 842	12, 558
New York	5, 844, 575	731, 708	13, 613, 172	5, 097, 006	5, 931, 059	19, 544, 231
Total	10, 332, 127	1, 383, 453	25, 738, 657	9, 720, 733	[illegible], 311, 392	37, 050, 049

COINAGE AND MEDAL DIES MANUFACTURED.

The coinage dies used in all of the coinage mints as well as the dies for all medals and pattern pieces struck at the mint are prepared in the Engraving Department of the Mint at Philadelphia.

The total number of coinage dies manufactured during the year was 920, and of medal dies, including reproductions, 20.

The number of medals struck at the Mint at Philadelphia during the year was 2,807, of which 175 were of gold, 845 of silver and 1,787 of bronze.

During the same period 2,777 medals were sold of the value of $8,065.56, and 3,057 proof-sets of the value of $3,801.72. No pattern-pieces were struck for sale during the year.

No coinage has been executed for foreign governments.

The expenses of the Engraving Department of the Mint at Philadelphia for the fiscal year were as follows:

Salary of Engraver	$3,000.00
Wages of Assistants and workmen	10,265.75
Contingent and incidental expenses	688.95
Total	$13,954.70

Down to the beginning of the present fiscal year the cost of engraving and of dies for the several mints has been paid out of the appropriations of the Mint at Philadelphia.

I have deemed it advisable to charge the cost of dies furnished by this mint to the other coinage mints since the beginning of the present fiscal year (1885–6) to the institutions ordering them, this cost being properly an item of expenditure chargeable to the coining departments of the other institutions, which are without engraving departments of their own.

SILVER PURCHASES.

On the 1st of July, 1834, the amount of silver bullion on hand at the mints available for the coinage of silver dollars was 4,077,186.16 standard ounces, costing $4,093,604.29. There were delivered during the year upon purchases 24,212,412.90 standard ounces, costing $23,747,460.25, at the several mints, as shown in the following table:

Mints.	Standard ounces.	Cost.
Philadelphia	12,698,533.42	$12,463,773 50
San Francisco	1,877,521.39	1,838,282 17
Carson City	921,252.84	896,232 63
New Orleans	8,715,105.25	8,549,171 95
Total	24,212,412.90	23,747,460 25

The silver parted from gold deposits and received in payment of charges and bar-fractions at the coinage mints during the year is included in the amount purchased for the dollar coinage.

The silver parted from gold deposits at the Assay Office at New York during the year and purchased under Section 3520 R. S. was 122,693.30 standard ounces at a cost of $122,355.72. This is not included in the statement of purchases for the coinage of the standard dollar.

In addition, there was received in payment of charges for silver deposits at that office during the year 74,726.85 standard ounces, costing $74,726.85: making a total of 197,420.15 ounces, costing $197,082.57. This is not included in the statement of purchases for the coinage of the standard dollar.

The average price paid for silver purchased during the year was $1.08977 + per ounce fine, equal to $0.98079 + per ounce standard. The rate of issue of silver dollars being $1.16 4/11 per ounce standard, the seignorage to the Government was over 18 per cent.

The average London price during the year for silver .925 fine (British standard) was 49.843 pence, equivalent at the par of exchange to $1.09261 + per fine ounce, or $0.993403 per ounce .900 fine. The average price at New York during the year was $1.09117 per ounce fine.

There were consumed during the year in the coinage of 28,526,715 standard dollars 24,515,145.70 standard ounces, costing $24,171,436.16; and there were wasted by the operative officers in their operations and sold in sweeps 40,572.12 standard ounces, costing $40,009.44.

It will be seen that the amount of silver purchased and delivered at the mints during the year fell short by $252,539.75 of two million dollars' worth per month. The shortage arose from the fact that of bullion contracted for in June, 498,325.89 fine ounces, or 553,695.43 standard ounces, costing $534,597.05, were not delivered until July. Had the entire amount contracted for in June been delivered within that month, the average monthly purchases and deliveries would have been 2,063,842.36 standard ounces, at a cost of $2,023,504.77.

SUBSIDIARY SILVER COINAGE.

There was a balance of silver bullion available for the coinage of subsidiary silver on hand July 1, 1884, at the Mint at Philadelphia, of 40,048.33 standard ounces, costing $44,493.23.

There were transferred to the Mint at Philadelphia, in silver bullion, from the Assay Office at New York during the year 63,562.83 standard ounces, costing $73,964.02; and from the Treasury of the United States, uncurrent silver coins containing 183,905.83 standard ounces, of a value of $228,682.60 in subsidiary silver.

There were transferred from the Treasury to the Mint at San Francisco during the year uncurrent silver coins containing 8,733.47 ounces, the coining value of which in subsidiary silver was $10,865.91.

Thus the total amount of bullion available for this purpose during the year was 296,250.46 ounces at a value of $358,005.76. Of this amount there were consumed in coinage 259,106.31 standard ounces, costing $312,047.08: leaving a balance on hand of 37,144.15 standard ounces, costing $45,958.68.

In the uncurrent silver coins transferred were 1,850 silver dollars, which were recoined into 1,837 pieces of like denomination.

The bullion transferred from the Assay Office at New York was a part of that which had accumulated some years ago from silver parted from gold, and received in payment of charges at the rate of $\$1.16\frac{4}{11}$ per standard ounce. At this rate it was transferred.

SEIGNORAGE ON SILVER COINAGE.

Arising from seignorage on silver coinage, there were in the coinage mints at the close of the fiscal year moneys amounting to $1,177,444.70, known as the Silver Profit Fund, which had not been deposited in the Treasury.

The seignorage on the coinage of silver dollars during the fiscal year was $4,355,278.84, and on subsidiary silver coined at Phladelphia $10,197.61—a total for the year of $4,365,476.45. Of this amount, the sum of $67,554.71 was paid for expenses incurred in the distribution of the coin, ($63,064.25 being paid the express companies, and $4,354.56 for bags, bagging, &c., and $135.90 for telegraphing).

The sum of $20,879.38 from the same fund was used to reimburse the loss arising from the silver wastage of the operative departments, and the loss on the sale of silver in sweeps during the year, corresponding to the deficiency between their assay value and the amount realized from their sale.

The sum of $5,329,120.99 was covered into the Treasury of the United States, leaving a balance at the coinage mints on June 30, 1885, of $725,366.07.

The distribution of this balance at the close of the fiscal year among the coinage mints was as follows:

Philadelphia	$230,823 17
San Francisco	25,587 22
Carson City	31,045 56
New Orleans	437,910 12
Total	725,366 07

The above statement as approved by this Bureau was verified by actual count by representatives from the Department. Of the above balance, the portion at Philadelphia and at New Orleans has since been covered into the Treasury. The amount at Carson and San Francisco has been retained in order to meet the expense of distributing the stock of silver dollars now stored at those mints.

As shown by preceding reports of the Director of the Mint as well as by the accounts of the coinage mints on file in the Office of the Register of the Treasury, the seignorage on silver on hand at the coinage mints on 1st July, 1878—the beginning of the fiscal year following the passage of the "Act authorizing the coinage of the standard silver dollar," amounted to $424,725.47. The seignorage since that date up to June 30, 1885, on the coinage of silver has amounted to $25,338,389.97. Adding

the sum of $9,237.54, refunded by Adams Express Company for overcharges, and $4,560.30, surplus bullion and adjustment of silver values carried to the credit of the "Silver Profit Fund," makes a total of silver profits to be accounted for of $25,776,913.28.

Of this amount $483,778.23 has been paid, as provided by law, for expenses connected with the distribution of these coins exclusively, and $170,950.15 used to reimburse wastages and losses on the sale of sweeps incurred in connection with the coinage of the silver dollar. The net profits for the seven years, including the balance in the mints on 1st July, 1878, thus aggregate $25,122,184.90.

Of this amount $24,396,818.83 was covered into the Treasury of the United States prior to the close of the last fiscal year, and the balance, $725,366.07, was in the coinage mints at the latter date. Of this latter amount $668,733.29, being the balance, as stated above, at the mints at Philadelphia and at New Orleans, has since been deposited in the Treasury.

DISTRIBUTION OF SILVER DOLLARS.

The accompanying statement exhibits in detail the distribution under Section 3527 R. S., of the silver dollars on hand at the mints on the first of July, 1884, and those coined during the fiscal year.

It will be seen that during the 12 months ended June 30, 1885, there were transferred to the Treasury and paid out at the mints 20,373,625 silver dollars.

AMOUNT OF SILVER DOLLARS REPORTED BY THE COINAGE MINTS ON HAND JUNE 30, 1884, COINED DURING THE YEAR, AND ON HAND AT THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

Period.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
On hand June 30, 1884	$7, 453, 512	$32, 645, 500	$2, 721, 284	$11, 280, 638	$54, 100, 934
Coinage fiscal year 1885	*14, 717, 552	2, 900, 000	776, 000	10, 135, 000	*28, 528, 552
Total	22, 171, 064	35, 545, 500	3, 497, 284	21, 415, 638	82, 629, 486
In mints June 30, 1885	10, 834, 087	32, 029, 467	3, 170, 308	16, 221, 999	62, 255, 861
Transferred and distributed	11, 336, 977	3, 516, 033	326, 976	5, 193, 639	20, 373, 625

* Includes 1837 recoined.

CIRCULATION OF SILVER DOLLARS.

From the accompanying statement it appears that the number of silver dollars in circulation increased from $39,794,913 July 1, 1884, to $45,275,710 October 1, 1885, while the amount in the Treasury increased during the same period from $135,560,916 to $165,483,721.

COMPARATIVE STATEMENT OF THE COINAGE, MOVEMENT, AND CIRCULATION OF STANDARD SILVER DOLLARS AT THE END OF EACH SIX MONTHS, FROM JULY 1, 1884, TO JULY 1, 1885, AND FOR THE THREE MONTHS ENDING OCTOBER 1, 1885.

Period.	Total coinage.	In the Treasury.			In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	Total.	
July 1, 1884	$175,355,829	$96,427,011	$39,133,905	$135,560,916	$39,794,913
January 1, 1885	189,561,994	114,865,911	31,636,954	146,502,865	43,059,129
July 1, 1885	*203,884,381	101,530,946	63,882,166	165,413,112	38,471,269
October 1, 1885	*210,759,431	93,656,716	71,827,005	165,483,721	45,275,710

* Includes 1837 recoined.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The amount specially appropriated for the support of the mints and assay offices of the United States for the service of the year 1885 was $1,194,610.00, of which $1,104,659.07 was expended. In addition, there was expended from the general appropriation for the coinage of the standard silver dollar* $157,860.22, as follows, namely: At the mints, $156,942.22, and at the Department for daily quotations by telegraph of the price of silver at London, the sum of $918.

The total expenditure for the entire mint service was $1,262,519.29.

The following table exhibits the appropriations and amount expended at each institution.

APPROPRIATIONS, 1885.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
COINAGE MINTS.					
Philadelphia	$41,550 00	$293,000 00	$100,000 00	.....	$434,550 00
San Francisco	41,900 00	242,000 00	70,000 00	.....	353,900 00
Carson	29,550 00	54,000 00	25,000 00	.....	108,550 00
New Orleans	31,950 00	74,000 00	35,000 00	.....	140,950 00
ASSAY OFFICES.					
Denver	10,950 00	14,000 00	6,000 00	.....	30,950 00
New York	39,250 00	25,000 00	10,000 00	.....	74,250 00
Helena	7,950 00	12,500 00	9,500 00	.....	29,950 00
Boisé	3,000 00	.....	5,460 00	.....	8,460 00
Charlotte	2,750 00	.....	2,000 00	.....	4,750 00
Saint Louis	3,500 00	.....	4,800 00	.....	8,300 00
Total	212,350 00	714,500 00	267,760 00	.....	1,194,610 00

*In he act authorizing the coinage of the standard silver dollar, approved February 28, 1878.

EXPENDITURES, 1885.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
COINAGE MINTS.					
Philadelphia	$40,673 91	$287,930 81	$94,820 75	$112,846 46	$536,271 93
San Francisco	41,900 00	216,979 75	27,500 05	744 00	287,123 80
Carson	29,268 49	54,000 00	22,377 51	659 90	106,305 90
New Orleans	31,946 57	73,997 30	34,932 77	42,691 86	183,568 50
ASSAY OFFICES.					
Denver	10,715 02	12,438 75	5,091 58	.....	28,245 35
New York	39,250 00	23,365 00	9,074 26	.....	71,689 26
Helena	7,950 00	12,413 75	9,276 06	.....	29,639 81
Boisé	2,758 28	.....	5,460 00	.....	8,218 28
Charlotte	2,750 00	.....	1,288 45	.....	4,038 45
Saint Louis	3,500 00	.....	3,000 01	.....	6,500 01
Total	210,712 27	681,125 36	212,821 44	156,942 22	1,261,601 29

The annual statement showing the earnings from all sources, and the expenditures and losses during the year, will be found in the appendix. The total amount earned was $5,147,218.16. Of the earnings, $4,355,278.84 consisted of seignorage on silver dollars; $10,197.61 on subsidiary silver and $452,351.40 on minor coins.

The total of expenses and losses of all kinds was $1,585,256.77.

The appropriations for the current fiscal year amount to $1,169,350, distributed among the various institutions as follows:

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
Mint at Philadelphia	$41,550 00	$293,000 00	$100,000 00	$434,550 00
Mint at San Francisco	41,900 00	235,000 00	50,000 00	326,900 00
Mint at New Orleans	31,950 00	74,000 00	35,000 00	140,950 00
Mint at Carson	29,550 00	60,000 00	25,000 00	114,550 00
Mint at Denver	10,950 00	14,000 00	6,000 00	30,950 00
Assay Office at New York	39,250 00	25,000 00	10,000 00	74,250 00
Assay Office at Helena	7,950 00	12,000 00	8,000 00	27,950 00
Assay Office at Boisé City	3,000 00	.....	*5,000 00	8,000 00
Assay Office at Charlotte	2,750 00	.....	*2,000 00	4,750 00
Assay Office at Saint Louis	3,500 00	.....	*3,000 00	6,500 00
Total	212,350 00	713,000 00	244,000 00	1,169,350 00

*Including labor.

EARNINGS AND EXPENSES OF REFINERIES OF THE COINAGE MINTS AND ASSAY OFFICE AT NEW YORK.

The charges collected from depositors for parting, refining and toughening bullion at the coinage mints and the Assay Office at New York during the fiscal year amounted to $236,505.59.

The amount expended in these operations from the above charges, as provided by law, amounted to $211,915.82, being a net surplus for the year of refinery earnings over expenditures of $24,589.77.

The following statement exhibits the amount collected and expended at each of the several institutions for this purpose:

Institutions.	Charges collected.	Expenditures.
Mint at Philadelphia	$12,188 02	$8,250 97
Mint at San Francisco	94,909 23	100,104 48
Mint at Carson	19,047 75	19,537 09
Mint at New Orleans	694 89	....
Assay Office at New York ..	109,665 70	84,023 28
Total	236,505 59	211,915 82

The surplus in the Treasury at the close of the fiscal year, 1885, of charges collected for these operations over expenditures during the period of nine years from 1st July, 1876, to June 30th, 1885, was $170,817.55. The actual excess, however, of the charges collected during this period over expenditures was on June 30, 1885, $207,074.60—the difference between this sum and the amount to the credit of the appropriation having only subsequently been covered into the Treasury.

COST OF COINAGE AT THE MINTS.

In the Appendix will be found tables showing the coinage executed at each of the mints during the fiscal years 1884 and 1885, with the total cost for labor and materials, giving the average cost per piece. In arriving at the cost per piece of the coinage of the Mint at Philadelphia, there have been deducted from the number of pieces coined 40,571,962 bronze cents struck in 1884 at an estimated cost of $20,000, and 17,571,670 struck in 1885 at a cost of some $15,060 (which is about the estimate of the Superintendent of the Mint at Philadelphia) for the reason that the planchets for this coinage are purchased. The cost of coinage therefore is principally the cost of striking.

From these tables, it appears that the cost of coining each piece above the denomination of one cent at the Mint at Philadelphia was, for the year 1884, 1.30 cents, and for 1885, 1.89 cents. At the Mint at San Francisco the cost for 1884 was 4.37 cents and for 1885, 5.80 cents; at the Mint at New Orleans, for 1884, 1.55 cents, and for 1885, 1.49 cents; and at the Mint at Carson, for 1884, 7.28 cents, and for 1885, 9.13 cents.

It is proper to state, however, that the coinage executed at the Mint at Philadelphia included over 15,000,000 five and three-cent nickel pieces in 1884, and over 7,000,000 in 1885, the cost of coining which is considerably less than that of executing gold and silver pieces.

REVIEW OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES.

MINT AT PHILADELPHIA.

The deposits and purchases of gold and silver at the Mint at Philadelphia amounted during the year to $18,101,424.04, being an increase of $1,300,000 over the previous year.

The coinage executed consisted of 42,864,328 pieces of the face value of $18,509,280.25. The number of pieces fell off considerably from the previous year owing to the reduced demand for minor coins. The gold coinage was nearly the same and the silver dollar coinage about 1,500,000 more.

The Coiner of the Mint at Philadelphia was changed February 1st, by resignation of Mr. O. C. Bosbyshell, and by the promotion of Mr. William S. Steel, Assistant Coiner, to succeed him.

The amount of gold operated upon by the Coiner from 1st July, 1884, to 31st January, 1885, was 8,880.322 ounces of gold, with a wastage of .002 of a standard ounce.

The silver operated upon during the same period was 16,330,992.87 ounces, with a wastage of 2,148.83.

From February 1st to June 30th the amount of bullion operated on by the Coiner was 442,244.200 standard ounces of gold, with a wastage of 2.729 ounces; and 11,761,553.85 standard ounces of silver bullion, with a wastage of 940.43 ounces.

The Melter and Refiner had received during the year 646,626.931 standard ounces of gold bullion, with a wastage of 7.885 ounces; and 28,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces. It appears, however, that on January 3, 1885, silver bars numbered 7087, 7093, and 7113, containing 1,980.12 ounces of silver, not having been melted, were missed by the Melter and Refiner, and the loss communicated by letter, on the next working day, to the Superintendent. The wastage thus far actually allowed him was only 1,561.81 ounces. The value of these bars can finally be charged as "wastage" only in the event of a legal decision relieving the mint officers of personal accountability in the matter. The value of these bars will meanwhile be carried as bullion on hand in a suspense account.

On February 11th, 1885, the Superintendent of the Assay Office at New York reported to the Mint at Philadelphia that an Omaha silver bar sold by a New York firm to the mint had been offered for sale in that city under suspicious circumstances. An examination was instituted at the mint, which showed that the bar had been stolen. The bar was subsequently restored to the mint through the action of the U. S. District

Attorney at Philadelphia, and the alleged receiver of the stolen bullion placed under arrest.

On the 1st of July, 1885, A. Loudon Snowden, Esq., Superintendent, was succeeded, by appointment of the President, by Hon. Daniel M. Fox.

The plan of bookkeeping in the general department of this mint, apart from its coin and bullion accounts, has for many years failed to fully exhibit the details of the general business of the mint, dependence having been placed upon recourse to original vouchers by way of record, instead of maintaining properly classified book-accounts.

Vouchers for machinery, material, supplies and labor have been on record simply by footings, even when covering disbursements of a widely miscellaneous character. Accounts with the operative departments have not been kept by the general department, nor on the part of operative officers with specific divisions of work.

MINT AT SAN FRANCISCO.

The deposits and purchases of gold and silver at the Mint at San Francisco during the year amounted to $25,399,707.10: about $5,000,000 less than the previous year. The coinage executed consisted of 4,224,497 pieces, of the face value of $23,766,299.70.

Fine silver bars were manufactured, of the coining value of $2,436,-397.38. The number of melts of gold ingots at this institution amounted to 677, of which only one was condemned, and of silver 2,619, of which none was condemned. The number of ounces of gold melted for ingots was 2,082,646.410, and of silver 4,393,686.80. The silver melted for fine bars amounted to 2,093,779.00 standard ounces; and the bullion which passed through the acid refinery amounted to, gold, 430,590.969 standard ounces, and silver 3,298,523.87.

The Melter and Refiner operated on 2,082,611.335 standard ounces of gold bullion, and returned a surplus of 1,500.667 ounces of the value of $27,919.39. The same officer operated on 6,605,722.44 standard ounces of silver bullion, and returned a surplus of 5,212.05 ounces of the cost value of $5,071.17, a total surplus of $32,990.56. The Coiner operated during the year on 2,083,492.890 ounces of gold bullion, with a wastage of 70.337 ounces, and on 4,703,610.55 ounces of silver, with a wastage of 192 ounces. The amount of coin produced from ingots operated on during the year was 54.43 per cent. in gold and 53.32 per cent. in silver.

The Computer of Bullion of this Bureau who superintended the annual settlement and count of the Mint at San Francisco was requested to examine the sources from which the Melter and Refiner of that mint obtained the large excess of bullion returned by him in settlement. His report on the subject is as follows:

JULY 31, 1885.

Dr. JAMES P. KIMBALL,

Director of the Mint:

SIR: I have made a careful investigation as to the sources from which the Melter and Refiner of the Mint at San Francisco obtained the surplus bullion returned by him in

settlement at the close of the fiscal year, 1885, and have the honor to report on the subject as follows:

This surplus arose in part from very careful and economical working of the precious metals, and in part from allowances and deductions made for his benefit on base deposits. The books of the Melter and Refiner's Department show that h made during the year 677 melts of gold and 2,619 melts of silver, a total of 3,296 melts, of which only one was condemned.

The work books of the gold ingot room, in which a record is kept of the loss or gain in each day's work in ingot-making, show a gain for the year of 110.70 ounces gold, resulting from perfect melts and from making the ingots a trifle below standard, but within the limit of variance, relying upon the pickling of ingots in a weak solution of sulphuric acid, and the subsequent operation of annealing in the Coiner's Department to bring the coins up to standard. This gain of 110.70 ounces of gold does not fully represent the gain from this source, for the reason that a portion of the apparent wastage in making these melts was afterwards recovered in sweeps.

Considerable gold was also obtained by the Melter and Refiner from small quanti ties of gold contained in silver deposits not sufficient to pay the parting charge and consequently not allowed the depositor nor charged to the Melter and Refiner. The exact amount gained from this source could not be readily ascertained, for the reason that the Assayer does not report less than 1 M of gold contained.

A portion of this surplus also arose from deductions in weight allowed the Melter and Refiner on base deposits, amounting for the year to 196 ounces gold, and 3,983 ounces silver. In the San Francisco Mint deductions from the weight are made on silver deposits and purchases for the benefit of the Melter and Refiner as follows:

	Per cent.
On deposits containing from 50 to 299 M base	½
On deposits containing from 300 to 399 M base	1
On deposits containing over 400 M base	1¼

Deductions are also made for his benefit on base gold deposits, not according to any regular schedule but from a personal inspection by the Melter and Refiner of the deposit, after the Assayer has reported the base metal contained.

Doubtless the Melter and Refiner received some benefit from the system of reporting assays to only the half thousandth, but to what extent it would have been impossible to state except from a personal inspection of the transcripts of the Assay Department covering all of the deposits of the year.

Very respectfully,

E. O. LEECH,
Computer.

On the 1st of August of 1885, Col. E. F. Burton, Superintendent, was suspended by the President and Judge Israel Lawton appointed to succeed him. About the same date, O. D. Munson, Assayer, was succeeded by J. W. Twiggs.

The Mint at San Francisco affords a commendable example in its system of accounts. This indeed is the only mint, so far as I am aware, that up to the beginning of the present fiscal year has rendered periodically to the Bureau a detailed statement of general business or that has afforded evidence of a classification of this business through open accounts with the several operative departments. From the semi-annual exhibits forwarded to the Bureau by this mint in tabular form, I am enabled to give, what in the case of the other mints and assay offices is equally desirable, namely, a classified statement of expendi-

tures for the fiscal year, showing in full, the division of its general business, as follows:

TABULATED STATEMENT OF EXPENDITURES FOR SUPPLIES AT THE MINT OF THE UNITED STATES AT SAN FRANCISCO, CAL., FOR THE FISCAL YEAR ENDED JUNE 30, 1885.

Articles.	Cost.	Articles.	Cost.
Acids	$38,101 25	Lumber	$644 05
Charcoal	1,516 51	Metal work and castings	385 72
Chemicals	1,870 56	Mittens and sleeves	1,201 02
Coal	5,667 37	Oil and Belting	756 51
Coke	1,693 27	Printing	190 50
Copper	49 35	Repairs	2,456 97
Crucibles	1,786 94	Salt	360 15
Dry goods	1,281 21	Sundries	3,915 80
Gas	1,642 13	Wood	3,202 75
Gloves	1,021 64	Zinc	6,383 43
Hardware	568 66	Total for General Department	27,408 14
Iron and steel	112 57	Total for M. and R.'s department	48,839 67
Ice	626 95	Discount for cash	62 57
Labor	812 50		

Add for payments made in Washington:	
General Department:	
Stationery	$79 60
Freight	101 81
Melter and Refiner's Department:	
Freight	335 31
Total	516 72
Mint expenses	27,408 14
Refinery expenses	48,839 67
Refinery earnings for the period	94,909 23
Coinage:	
Gold	20,857,500
Silver	2,908,798
Total	23,766,298

MINT AT CARSON.

The value of the gold and silver deposited and purchased at the Mint at Carson during the year amounted to $2,664,803.72, about the same as in the previous year. The coinage executed consisted of 834,189 pieces, of the face value of 1,827,060, all gold with the exception of 776,000 silver dollars. Unparted bars were manufactured containing gold of the value of $326,154.98, and silver of the value of $19,033.42; also fine silver bars of the value of $81,774.56. The value of the total output of bars was $426,962.96.

The Melter and Refiner operated on 142,208.480 standard ounces of gold

bullion, and returned a surplus of 36.998 ounces, and on 1,919,424.69 ounces of silver bullion with a wastage of 62.53 ounces.

Under special instructions from the Department, no coinage was executed at the Mint at Carson after 1st April.

The gold bullion operated on by the Coiner up to April 1st amounted to 117,440.70 standard ounces, with a wastage of 9.610 ounces. The silver bullion amounted to 1,536,760.40 ounces, with a wastage of 290.41 ounces.

Mr. James Crawford, the Superintendent of the Mint at Carson, who had filled the office since September 9th, 1874, died on the morning of March 8th, 1885. Mr. Crawford had proved an efficient and worthy officer, and was much beloved by the officers and employés of the mint.

Mr. William Garrard, having been appointed Superintendent, entered the office on April 1st. Levi Dague, the Coiner, was, at the same time, suspended by the President, and Joseph R. Ryan appointed in his place. Mr. Ryan was suspended in August owing to the suspension of coinage at this mint.

MINT AT NEW ORLEANS.

The value of the deposits and purchases of bullion at the Mint at New Orleans during the year was $10,243,397.18.

The coinage executed consisted exclusively of silver dollars, of which 10,135,000 were coined: an excess of 1,230,000 over the number of the previous year.

The Melter and Refiner operated on 11,609.352 ounces of gold bullion, with a wastage of 9.516 standard ounces; and on 18,683,325.79 ounces of silver bullion, with a wastage of 6,050.95 ounces. The Coiner operated on 17,425,292 standard ounces of silver bullion, with a wastage of 2,767.32 ounces.

The Superintendent and Operative Officers of the Mint at New Orleans were changed by Presidential appointments shortly after the close of the fiscal year 1885. Gabriel Montégut was appointed Superintendent, vice Dr. A. W. Smyth, suspended; and Allen Thomas, Coiner, vice F. K. Jones, suspended. F. F. Claussen, the Melter & Refiner, was appointed Assayer, vice William C. Wilson, suspended; and Leonard Magruder, the Assistant Melter & Refiner, was appointed Melter & Refiner, vice F. F. Claussen appointed Assayer.

ASSAY OFFICE AT NEW YORK.

The deposits of gold and silver bullion at the New York Assay Office during the year amounted to $35,248,421.34, an increase of $9,000,000 over the aggregate of the previous year.

Gold bars of the value of $28,236,936.29 were manufactured, and silver bars of the value of $6,858,356.73: a total of $35,095,293.02. In the manufacture of these bars, the Melter & Refiner operated on 1,532,472.459 standard ounces of gold, and returned an actual surplus of 1,319.729

standard ounces. The same Officer operated on 5,973,490.61 standard ounces of silver, and returned a surplus of 590.45 ounces.

MINT AT DENVER AND OTHER ASSAY OFFICES.

The deposits of gold and silver at the Mint at Denver, which is equipped only as an assay office, and at the other smaller assay offices during the year, amounted to $3,173,222.07, nearly $700,000 in excess of the deposits of the previous year. The bars manufactured at these institutions consisted of unparted bars, most of which were sent to the mints for separation and coinage, and contained gold and silver of the value of $3,173,438.60. The charges collected for assaying and stamping amounted to $3,992.03. On bullion shipped to the mint, including the gain on charges collected for the mint, there was a net profit for the year of $4,376.42.

SUMMARY.

The value equivalent to the gold and silver wastage in the operative departments of the coinage mints and of the Assay Office at New York during the year was $15,624.57. The loss arising from the sale of sweeps amounted to $18,423.68. Hence an aggregate loss of $34,048.25. The surplus bullion recovered during the year from the Deposit Melting Rooms of the various institutions from palpable grains and sweepings amounted to $7,533.02. An excess of gold and silver bullion over and above the amount with which they were charged was returned by the Melter-and Refiners of the mints at Carson and San Francisco and the Assay Office at New York, amounting in all to $58,822.43. Thus the total value of the surplus bullion recovered during the year was $66,355.45. After reimbursing all wastages and loss on sales of sweeps, there was an actual surplus in the operations on gold and silver of $32,307.20.

In the Appendix will be found a table showing the value of the precious metals wasted in the technical processes of the operative departments, and value corresponding to the loss arising from the sale of sweeps. The mode of reimbursing such losses will appear from the same exhibit. Hereafter these losses will, as far as practicable, be reimbursed from surplusage of bullion, as provided in the following Bureau circular of September 24, 1885, approved by you.

The following regulations governing the reimbursement of wastage and loss on sale of sweeps will take the place of the provisions on pages 15 and 16 of the printed Instructions and Regulations of 1881, from the 1st of July, 1885:

The grains and sweepings recovered from the deposit melting-room, and any surplus bullion returned by the operative officers in settlement, will be credited to "Profit and Loss Account," against any loss arising from sale of sweeps and *bona fide* wastages incurred during the year in the operations on bullion.

If a surplus remains after paying these losses, it will be deposited in the Treasury at the close of the fiscal year. If the value of the surplus bullion is not sufficient to meet these losses, the deficiency will be made good as follows:

1. Melter and Refiner's gold wastage and the loss on sale of gold in Melter and Refiner's sweeps, from the appropriations for "Parting and Refining Bullion" and for

"Contingent Expenses," in proportion to the number of ounces refined as compared with the number of ounces melted for ingots.

2. Melter and Refiner's silver wastage and loss on silver in Melter and Refiner's sweeps, from the appropriation for "Parting and Refining Bullion" and from the "Silver Profit Fund," in proportion to the number of ounces refined as compared with the number of ounces melted for ingots.

3. Coiner's gold wastage and loss on sale of gold in Coiner's sweeps, from the appropriation for "Contingent Expenses."

4. Coiner's silver wastage and loss on silver in Coiner's sweeps, from the "Silver Profit Fund."

In order to prevent a deficiency in the bullion fund, the losses will be reimbursed in the accounts of the same quarter in which they are incurred.

EXAMINATION OF MINTS AND ASSAY OFFICES.

Before my entry on duty as Director of the Mint, representatives of this Bureau had been directed to proceed to the coinage mints and to the Assay Office at New York for the purpose of superintending the annual settlements between the operative officers and the superintendents. They were also required to weigh and count the coin and bullion in those institutions, for the purpose of ascertaining whether the same agreed with the amounts called for by the books of the Department.

The reports of these representatives, on file in this Bureau, show that the bullion and coin on hand at the coinage mints and at the Assay Office at New York on 30th June, 1885, agreed with the amounts of record, with one exception, namely, the Mint at Philadelphia. From this mint were missing silver bars containing 1,980.12 ounces of silver, valued at $1,936.62, the supposed theft of which in the winter of 1884–'85, is now under investigation. Though promptly reported to the general department by the operative officer to whose custody such bars are technically committed, neither the theft of these bars, nor the specific deficit equivalent to their value, was duly reported to this Bureau until so reported by the present Superintendent. The specific deficit created by the loss of these bars is at present borne on the books in a "Suspense account,' there seeming no justification for charging it as wastage, as, from the circumstance that it was not duly reported, seems to have been proposed.

During the fiscal year, this Bureau was led to believe that Mr. Norman H. Camp, the Assayer in charge of the Assay Office at Boisé City, Idaho, had not on hand the cash with which he was charged. A representative of the Bureau was dispatched to that institution and his cash counted. From the investigation it appeared that there was a deficiency amounting to $12,523.60. Mr. Camp was removed from office and proceedings against him were begun by the United States District Attorney. Mr. Spruille Braden was appointed by the President to succeed him.

Charges of mismanagement of the Assay Office at Helena having been preferred against R. B. Harrison, Assayer in charge, during the year, a representative of this Bureau was sent to investigate them. The charges were not sustained. The cash in Mr. Harrison's possession

was counted and found to agree with the amount called for by the books of the Department.

ANNUAL TRIAL OF COINS.

The following-named commissioners were appointed by the President, under the provisions of Section 3547 of the Revised Statutes, to conduct the annual trial of the coins periodically reserved for this purpose at the coinage mints, viz: Hon. Jonathan Chace, House of Representatives; Hon. Edward S. Lacey, House of Representatives; George Davidson, Esq., Coast and Geodetic Survey; Prof. N. S. Shaler, Harvard University; Dr. Rossiter W. Raymond, New York City; Dr. W. P. Lawver, Assayer at the Bureau of the Mint; Joel J. Baily, Esq., Philadelphia; Prof. E. T. Fristoe, Columbian University, Washington, D. C.; John W. Twiggs, Esq., Assayer, San Francisco; George B. Hanna, Esq., Assistant United States Assayer, Charlotte, N. C.; Prof. H. Carrington Bolton, Trinity College, Hartford, Conn.; Prof. Albert B. Prescott, University of Michigan, Ann Arbor; Prof. Thomas Egleston, Columbia College, New York. The same section also provided that the judge of the United States district court for the eastern district of Pennsylvania, Hon William Butler; the Comptroller of the Currency, Hon. H. W. Cannon; and the Assayer of the Assay Office at New York, Herbert G. Torrey, Esq., should be *ex officio* members of the Commission.

The Commission met at Philadelphia on the 11th of February. Tests were made of the weight and fineness of the coins reserved from deliveries by the Coiner's department to the general or Superintendent's department in each month of the year. The Commission's Committee on Counting reported as follows:

The packages were opened and the contents examined and compared with the record of the schedules which were transmitted to the Director of the Mint. The coins contained in the several packages were counted by ourselves or in our presence, and found to agree in number and amount with the record of the schedules, after correcting several unimportant clerical errors. For the use of the Weighing and Assaying Committees, respectively, such of the reserved coins of both gold and silver as were desired by said committees were taken from the same parcels, and said selections were so made as to include coins from at least two deliveries of different dates in each month of the year 1884, in all cases where there were two or more deliveries in any month.

The coins chosen by the Weighing and Assaying Committees, respectively, were taken in every case indiscriminately from the broken packages of reserved coins. All of the reserved coins not delivered to either the Weighing or Assaying Commitees were returned to the superintendent of the Philadelphia mint, and the coins delivered to the Weighing Committee have been recounted and verified and delivered to the same officer; and the bullion resulting from the assays and melting made by the Assay Committee has also been examined and delivered to the superintendent by that committee.

The Committee on Weighing reported:

All the coins weighed are within the limits of exactness required by law, except in one case, where a silver dollar from the Carson City mint, of delivery April 29, was found to be one one-hundredth ($\frac{1}{100}$) of one grain below the legal limit of tolerance for weight.

The Committee on Assaying reported that:

In accordance with the law and regulations governing this Commission, we have taken samples from the gold and silver coins reserved for assay at the mints of the United States, to wit: Philadelphia, San Francisco, Carson City, and New Orleans, the samples representing deliveries in the year 1884 from the coiners to the superintendents, and have assayed the same in mass, and also the individual coins, that the greatest excess in the assay value of the gold coinage above the standard at the different mints (while the limit of tolerance is one-thousandth) is, at—

Philadelphia, .3 of .001.
San Francisco, .1 of .001.
New Orleans, no coin.
Carson, .1 of .001.

The greatest deficiency below the standard (the limit of tolerance being one-thousandth) is, at—

Philadelphia, .5 of .001.
San Francisco, .5 of .001.
New Orleans, no coin.
Carson, .2 of .001.

For silver, the maximum assays above the standard (the limit of tolerance being three one-thousandths) is, at—

Philadelphia, 1.1 of .001.
San Francisco, 1.6 of .001.
New Orleans, .9 of .001.
Carson, .002.

The greatest deficiency below the standard (the tolerance being three one-thousandths) is, at—

Philadelphia, 1.1 of .001.
San Francisco, 1.1 of .001.
New Orleans, 1.4 of .001.
Carson, 1.1 of .001.

The Assay Committee has also tested the inquartation silver, the copper, and the lead used in assaying gold bullion, and found them free from gold. The weights employed were also tested and found to be correct.

The acid used for the humid assay of silver was carefully tested, and found to contain neither silver nor chlorine in perceptible quantity. The committee therefore deems the assays exhibited in the foregoing schedules to have been trustworthy.

Whereupon the Commission reported:

That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1884, and it appearing that the coins are within the tolerance prescribed by law, with the single exception of a silver dollar-piece from the Carson mint, the weight of which is one and fifty-one one-hundredths ($1\frac{51}{100}$) grains below the standard weight, the trial is considered and reported as satisfactory, except as to the said coin.

That, in compliance with section 3547, Revised Statutes, the following certificate be prepared and signed by the Commission for transmission to the President, to wit:

To the PRESIDENT:

The Board of Assay Commission, as appointed to test and examine the weight and fineness of the coins of the United States issued during the year 1884, reserved for the annual assay pursuant to law, certify that at the weighing of such coins, made by them at the Philadelphia Mint on the 11th and 12th days of February, 1885, one of such silver coins, to wit—a silver dollar from the Carson Mint, delivered by the coiner to the superintendent of that Mint on April 29, 1884—was found to weigh but 410.99 grains, being one and fifty-one one-hundredths ($1\frac{51}{100}$) grains below the standard, and a greater deviation from the regular standard than allowed by law; therefore, in pur-

suance of section 3547 of the Revised Statutes of the United States, we respectfully report the same.

WILLIAM BUTLER.	W. P. LAWVER.
HENRY W. CANNON.	JOEL J. BAILY.
H. G. TORREY.	E. T. FRISTOE.
JONATHAN CHACE.	JOHN W. TWIGGS.
GEORGE DAVIDSON.	GEORGE B. HANNA.
E. S. LACEY.	H. CARRINGTON BOLTON.
N. S. SHALER.	ALBERT B. PRESCOTT.
R. W. RAYMOND.	THOS. EGLESTON.

Present:

HORATIO C. BURCHARD,

Director of the Mint.

The following important qualification of the regular report of the Assay Commission, addressed to the President, was omitted in the printed report of this Commission:

PHILADELPHIA, *February* 13, 1885.

To the PRESIDENT:

The undersigned members of the Board of Assay Commissioners of the coinage of 1884, and experts in weighing, while signing the record and report of the Commissioners, esteem it their duty to accompany their act in so signing be the statement to the President that the excess of tolerance as respects the silver dollar coined at Carson April 29 is so insignificant (only one-hundredth of a grain) as to be entirely immaterial in fact or in law, as to require no action whatever on his part; that the excess of deviation is so small that the means of weighing necessarily used by the coiner at Carson City would not detect it.

H. CARRINGTON BOLTON.	E. T. FRISTOE.
ALBERT B. PRESCOTT.	W. P. LAWVER.
GEORGE DAVIDSON.	N. S. SHALER.
H. G. TORREY.	R. W. RAYMOND.
THOS. EGLESTON.	JOHN W. TWIGGS.

The proceedings of the Assay Commission show that the average fineness of 449 gold coins from the mints at Philadelphia, San Francisco, and Carson melted in mass, was 899.97 and 50 single pieces, 899.94.

The assays made monthly in the Assay Laboratory of this Bureau gave an average for 112 pieces of 899.91.

The Commission ascertained that the average fineness of silver dollars of all mints melted in mass, was 900.11, and of 71 single pieces taken from each monthly coinage at each mint, 900.17.

The monthly tests made at the Assay Laboratory of silver dollars gave an average fineness of 900.31, showing that the coins were close to the standard fixed by law.

ESTIMATE OF THE VALUE OF FOREIGN COIN.

The values of the moneys of account of foreign countries were estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury, on 1st January, 1885.

In estimating values of the silver coins of countries of the single silver standard, they were computed at the market price of the silver bullion contained in such coin. In arriving at the market value of silver bullion, the daily price of silver for the last three months of the calendar year was averaged, giving the rate at $1.099465 per fine ounce.

The price for the corresponding period of the calendar year 1883, used in estimating the value of silver coin January 1, 1884, was $1.11413, showing a reduction of about 1½ cents. This occasioned a change in the estimated value of the following coins:

Coins.	Value January 1, 1884.	Value January 1, 1885.
Florin of Austria	39.8	38.3
Boliviano of Bolivia	80.6	79.5
Peso of Ecuador	80.6	79.5
Rupee of India	38.3	37.8
Yen of Japan	86.9	85.8
Dollar of Mexico	87.5	86.4
Sol of Peru	80.6	89.5
Rouble of Russia	64.5	63.6
Mahbub of Tripoli	72.7	71.7
Peso of U. S. of Columbia	80.6	79.5

PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

The estimated amount of gold and silver produced from the mines of the United States during the calendar year 1884 was stated in the special report of the Director of the Mint* to have been: gold, $30,800,000; silver, $48,800,000, a total of $79,600,000.

The silver in this estimate was reckoned at its coining rate in silver dollars. In the same report the production was distributed among the States and Territories producing bullion, as follows:

State or Territory.	Gold.	Silver.	Total.
Alaska	$200,000	.....	$200,000
Arizona	930,000	$4,500,000	5,430,000
California	13,600,000	3,000,000	16,600,000
Colorado	4,250,000	16,000,000	20,250,000
Dakota	3,300,000	150,000	3,450,000
Georgia	137,000	.....	137,000
Idaho	1,250,000	2,720,000	3,970,000
Montana	2,170,000	7,000,000	9,170,000
Nevada	3,500,000	5,600,000	9,100,000
New Mexico	300,000	3,000,000	3,300,000
North Carolina	157,000	3,500	160,500
Oregon	660,000	20,000	680,000
South Carolina	57,000	500	57,500
Utah	120,000	6,800,000	6,920,000
Virginia	2,000	.....	2,000
Washington	85,000	1,000	89,000
Wyoming	6,000	.....	6,000
Alabama, Tennessee, &c	76,000	5,000	81,000
Total	30,800,000	48,800,000	79,600,000

* Report of the Director of the Mint upon the Production of the Precious Metals in the United States during the calendar year 1884, Washington, 1885.

COIN CIRCULATION OF THE UNITED STATES.

In estimating the amount of gold coin in circulation in the United States, I have been obliged from lack of opportunity since entering on my duties as Director, to accept, with a slight change, the figures published in the annual report of the Director for 1884, as the circulation on 1st July of that year. The results there published were obtained by taking the estimate of Dr. Henry R. Linderman, former Director of the Mint, of the amount in the country on July 1st, 1873, and adding the net coinage together with the net import of U. S. gold coin each year; and deducting the net export of U. S. gold coin, together with the amount used in the arts since the fiscal year 1880.

The estimate of Dr. Henry R. Linderman was made at a time most favorable for ascertaining the amount of gold and silver coin in the country. On 1st July, 1873, gold was at a premium of 15½ per cent. Nearly all of the coin in the country, with the exception of the Pacific Coast, was either in the Treasury or in the banks, and not in active circulation.

Of Dr. Linderman's estimate of the gold coin in the country at that date, namely $135,000,000, over $98,000,000 was shown by the official reports of the Treasurer of the United States and the Comptroller of the Currency to have been in the Treasury and National Banks. $20,000,000 was the amount in circulation in the states and territories of the Pacific coast as deduced from a very careful estimate at the time by Mr. Louis A. Garnett, whose estimate was from twenty to twenty-five millions, with an allowance of only some $10,000,000 in banks other than National, and in the hands of the people of the entire country except the Pacific coast states.

The estimate of Dr. Linderman may therefore be considered near a correct one, and if varying materially from the truth, to have been below rather than above the actual amount of coin in the country.

It appears that from July 1st, 1873, up to June 30, 1880, no deduction was made for the amount consumed in the arts and manufactures, for the reason, as stated by the Director in his report of 1881, that it was believed that the amount thus consumed would be offset by United States coin brought by immigrants on their persons, over and above the sum taken out in like manner by travelers.

It seems to me, however, open to doubt whether any considerable amount of United States gold coin is, as a rule, brought hither by immigrants. Mr. H. J. Jackson, Secretary of the Commission of Immigration of the State of New York, stated that in 1878, 79,801 immigrants brought and exchanged at Castle Garden $520,000 in foreign coin.* It is believed, indeed, that most of the gold coin brought to

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* The number of immigrants arriving in the United States during the year ending June 30, 1884, was 518,592. Estimating that each brought on his person the amount stated by Mr. Jackson for the year 1878—$6.50—would make the amount equal to $3,370,848. This, however, is not an element which enters into the estimate of the coin circulation of the United States because, as already stated, almost all foreign coin finds its way to the mints and public assay offices for re-melting or is again exported.

these shores by immigrants on their persons is foreign coin, which is exchanged for United States money on arrival. Hence the conclusion that the amount of United States gold coin used in the arts cannot be offset by the amount brought by immigrants on their persons.

Without attempting a revision of the estimate of circulation given by the Director for 1st July, 1884, I have thought it proper to deduct from the amount of gold coin stated by him to have been in the country on that date ($551,632,442) the sum of $30,000,000 as a moderate estimate of the amount of gold coin so consumed in the seven years between 1873 and 1881. The reports to the Director of the Mint of persons and firms engaged in the manufacture and repair of articles of ornamentation and use show an actual consumption of gold coin for the year 1883 of over $4,875,000. As the consumption is likely to have increased from year to year during this period the gross estimate as above can hardly be far from the actual consumption.

No deduction for consumption in the arts is made from the silver coin in circulation during this period. Manufacturers use bars of silver rather than coin of an enhanced value. But little United States silver coin, therefore, is withdrawn more or less permanently from circulation. Deducting $30,000,000, therefore, from the estimate of the Director leaves as a revised estimate of the amount of gold coin in circulation on 1st July, 1884, about $520,000,000.

With the brief time which I have been able to give to the consideration of this important question, it seems that the more correct method of arriving at the coin in the country would be to take as a basis an ascertained amount or a conventional estimate at a given date, and to add each year the increase by coinage (less re-coinage) together with the actual gain by import of our coin, and to deduct the actual loss by export of our own coin plus the estimated amount used in the arts and manufactures.

Instead of taking the aggregate returns of the mints and assay offices, the production of the mines of the country, as estimated from time to time by different official and other authorities, has sometimes been taken as the leading element in the account of stock of gold coin. The other elements are the net imports or exports of bullion and coin by difference, as the case may be, and the total estimated consumption of bullion and coin in the arts.

In support of the former method it may be considered, first, that the coinage of the country is an element of certainty. Second, that the statistics of the importation and exportation of bullion and coin are well classified at the custom houses. The imports of bullion are derived from the entries made by importers in pursuance of Section 9745, Revised Statutes, and Article 335 of the Customs Regulations for 1884. The exports are derived from manifests filed with the Collector of Cus-

toms by shippers, as provided by Section 337, Revised Statutes, and Article 1242 of the Customs Regulations of 1884. Thus there seems no reason to doubt the accuracy of the customs figures, as far as they go.

The most careful estimate that from time to time can be made in this country toward an approximation of its gold production from deposits of gold ores in the form of metalliferous lodes; from placers and alluvions as native metal and alloys; and from its association in miscellaneous ores and base bullion, must be more or less hypothetical and to a large degree purely conjectural. Hence obvious objections to the employment of estimates of this nature as elements for aggregates, to which is to be added or from which is to be deducted, as the case may be, the net import or export of coin and bullion, especially as the returns of imports of foreign bullion seldom correspond from year to year with the deposits at the mints and assay offices.

Thus, for instance, the total imports of gold bullion to the United States as reported by the custom houses during the year 1884 were $8,849,237, all of which, with the exception of about $1,000,000, was imported at the port of New York.

The deposits of foreign gold bullion at the mints and assay offices amounted to $11,221,846. Here is a difference of nearly $2,500,000 between the reported imports of bullion and the amount deposited at the mints and classified as foreign. The Assay Office at New York alone reports as deposited there during the year foreign gold bullion amounting to $10,843,743, an excess of $2,000,000 over the reported imports. Whence it seems to follow either that there is brought into the country bullion which is not entered at the custom houses, as there is much reason to suppose, or, on the other hand, that the classification at the mints between foreign and domestic bullion, so largely entering into the direct estimates of production, is erroneous. Either alternative as a fact would render erroneous a statement, as sometimes proposed, based on the Bureau's direct estimate of production, in connection with the imports of bullion as reported by the Bureau of Statistics from returns of the custom houses.

I have therefore assumed my predecessor's estimate of the coin circulation of July 1st, 1884, less $30,000,000, as above, for consumption in the arts for seven years previous to 1881. To this estimate I have added the coinage of 1885 and the gain of coin by import, and have deducted the deposits of U. S. coin for recoinage, together with the amount of coin estimated to have been used in the arts.

From such a revision of former estimates it would appear that the amount of coin in the country on 1st July, 1885, was some $820,000,000, of which $542,000,000 consisted of gold coin, and $278,000,000 of silver coin.

ESTIMATE OF CIRCULATION.

United States coin.	Gold.	Silver.	Total.
Circulation July 1, 1884	$551, 632, 442	$250, 617, 357	$802, 249, 799
Deduct probable consumption in arts and manufactures from July 1, 1873 to June 30, 1880	30, 000, 000	.....	30, 000, 000
Corrected circulation July 1, 1884	521, 632, 442	250, 617, 357	772, 249, 799
Year's coinage	24, 861, 123	28, 848, 959	53, 710, 082
Net imports	1, 006, 281	535, 449	1, 541, 730
Total	547, 499, 846	280, 001, 765	827, 501, 611
Less deposits for recoinage	325, 210	877, 564	1, 202, 774
Used in the arts	*5, 000, 000	*300, 000	5, 300, 000
Total loss	5, 325, 210	1, 177, 564	6, 502, 774
Circulation July 1, 1885	542, 174, 636	278, 824, 201	820, 998, 837

*About amount reported to have been used by manufactures in 1883.

In the foregoing estimate no deduction has been made for trade dollars exported during the year ($1,073,150), for the reason that the entire amount of trade dollars supposed to be in the country ($6,000,000) was in the last estimate of the Director deducted from his estimate of the coin in the country.

The sum of the loss by abrasion of coin for protracted periods of time is a subject which has thus far not been a matter of systematic inquiry by the Bureau. It should be considered, however, that gold coins worn or abraded within the degree of tolerance allowed by law are redeemed by the Government as of full weight. The loss therefore from actual diminution of weight, when not outside of the legal limit, falls on the Government. Though susceptible of record, no estimate has been made of this loss.

STATEMENT EXHIBITING THE STANDARD WEIGHT, LEGAL LIMIT OF ABRASION, AND LEAST CURRENT WEIGHT OF UNITED STATES GOLD COIN AFTER A CIRCULATION OF TWENTY YEARS, UNDER THE PROVISIONS OF THE COINAGE ACT OF 1873.

WEIGHT OF SINGLE PIECES.

Denomination.	Standard weight, in grains.	½ per cent. abrasion, in grains.	Least current weight, in grains.
Double Eagle	516	$2\frac{58}{100}$	$513\frac{42}{100}$
Eagle	258	$1\frac{29}{100}$	$256\frac{71}{100}$
Half Eagle	129	$0\frac{64}{100}$	$128\frac{36}{100}$
Three-Dollar	77.4	$0\frac{38}{00}$	$77\frac{02}{100}$
Quarter Eagle	64.5	$0\frac{32}{100}$	$64\frac{18}{100}$
Dollar	25.8	$0\frac{13}{100}$	$25\frac{67}{100}$

Assuming the amount of coin in the country to have been as stated, it would appear that the ownership was as follows:

STOCK AND OWNERSHIP OF GOLD AND SILVER COIN IN THE UNITED STATES JULY 1, 1885.

Ownership.	Gold coin.	Silver coin.			Total gold and silver.
		Full legal-tender.	Subsidiary.	Total.	
Treasury	*$53,223,160	*$63,882,166	$31,236,899	$95,119,065	$148,342,225
National Banks	†165,575,867	‡10,081,279	‡1,897,554	11,978,833	177,554,700
State Banks, Trust Companies, and Savings Banks	§25,928,757	129,920,936	41,805,367	171,726,303	495,101,912
Other Banks and private hands	297,446,852				
	542,174,636	203,884,381	74,939,820	278,824,201	820,998,837

* Less outstanding certificates.
† Includes Treasury and clearing-house certificates.
‡ Includes Treasury certificates. Silver coin is not divided between Full Legal Tender and Subsidiary. The above division is estimated.
§ Reported to Comptroller of the Currency November 1, 1884.

In the above table the amount of gold and silver certificates held outside the Treasury has been deducted from the amount of coin in the Treasury and added to the stock of coin in active circulation. As these certificates represent coin in the Treasury, which coin can only be used in their redemption, they really form a part of the active coin circulation of the country.

In addition to the coin in the country, there was in the mints and assay offices of the United States on 1st July, 1885, gold and silver bullion available for coinage, as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES JULY 1, 1885.

Description.	Ounces.	Value.
Gold	3,593,031.342	$66,847,095 25
Silver	4,727,076.82	*4,654,586 93
		71,501,682 18

*Cost.

Adding this to the aggregate of gold and silver coin as above estimated gives for the total stock of coin and bullion available for coinage on that date $892,500,519. Again, assuming that the amount stated is the actual amount of coin and bullion in the country, it would appear from the statement of assets and liabilities of the Treasury, and from the statement of the Comptroller of the Currency as to the condition of the National Banks, to have been held June 30, 1885, together with the other circulating medium used as money, as follows:

FORM AND LOCATION OF TOTAL CIRCULATION JULY 1, 1885.

	In Treasury.	In National Banks.	In other banks and general circulation.	Total.
Gold bullion	$66, 847, 095			$66, 847, 095
Silver bullion	*4, 654, 586			4, 654, 586
Gold coin	179, 952, 890	†$90, 758, 947	$271, 462, 799	542, 174, 636
Silver dollars	165, 413, 112	‡7, 000, 000	31, 471, 269	203, 884, 381
Fractional silver coin	31, 236, 899	‡1, 897, 554	41, 805, 367	74, 939, 820
Gold certificates	13, 593, 410	74, 816, 920	51, 491, 316	139, 901, 646
Silver certificates	38, 370, 700	3, 139, 070	98, 813, 370	140, 323, 140
United States notes	§45, 047, 378	79, 701, 352	221, 990, 236	346, 738, 966
National Bank notes	9, 945, 710	23, 465, 388	285, 165, 613	318, 576, 711
Fractional currency	3, 285	489, 927	6, 470, 963	6, 964, 175
	555, 065, 065	281, 269, 158	1, 008, 670, 933	1, 845, 005, 156

* Cost value.

† Includes Gold Clearing House Certificates $24,199,000.

‡ The total "Silver Coin" only is reported. The division is estimated.

§ Includes $29,585,000 held as security for currency certificates.

ORGANIZATION OF THE BUREAU OF THE MINT.

The Bureau of the Mint of the Treasury Department of the United States is the general executive division of the mint establishment of the United States, including the several U. S. assay offices.

Of the five mints now in existence four are equipped for coinage. At the beginning of the present fiscal year, as at present, three were in active operation. The business of the fourth, namely, the Mint at Carson, Nevada, has been practically reduced to that of an assay office.

The Mint at Denver has never been equipped for coinage, its business being that of an assay office.

Immediately after assuming the duties of Director of the Mint on July 2 of the present year, I endeavored to inform myself of the statutory requirements of the Bureau with due regard to its method as exhibited by its system of records and of accounts; by the printed regulations then in force entitled "Instructions and Regulations in relation to the transaction of business at the Mints and Assay Offices of the United States," 1881; and by subsequent general circulars issued from time to time by my predecessor.

I found the clerical force of the Bureau to include several experienced and trained experts in mint practice and accounts. Some of these gentlemen, whom I shall presently honorably mention, have been faithful servitors of the Bureau for long periods, having entered it during the administration of the Bureau by its first Director, the late Dr. Henry R. Linderman, under the provisions of the Coinage Act of February 12, 1873, thus continuing the benefit to its clerical system of a direct inheritance from this skilful and methodical chief. This system has

been extended, and in essential respects improved by my predecessor, aided by the able staff of the Bureau, including the Examiner of Mints, Mr. R. E. Preston; the Computer of Bullion, Mr. E. O. Leech; the Adjuster of Accounts, Mr. F. P. Gross; the Assayer, Dr. W. P. Lawver; and Clerk of Class Three, Mr. H. E. Spackman.

Previous to the passage of the Coinage Act of 1873, the Mint at Philadelphia was styled the U. S. Mint, and was under the personal supervision of the Director of the Mint. The others were styled Branch Mints of the United States, including those at New Orleans, La.; Charlotte, N. C.; and Dahlonega, Ga.; all of which were established in 1835; together with the Mint at San Francisco, established in 1854, and that at Carson City, Nev., in 1870. The several assay offices were established as follows: at New York, 1854; at Denver, Colo., in 1864; and at Boisé City, Idaho, 1872.

The Assay Office at Helena, Mont., was established in 1874, and that at Saint Louis in 1881, subsequent to the organization of the Bureau of the Mint.

Coinage was done at the Branch Mint at Charlotte from 1836 until closed by the War of the Rebellion. Its work has since been limited to the business of an assay office, its equipment for coinage having been removed during the war.

The same is the case with the Branch Mint at Dahlonega, where coinage was done from 1838 to 1861. In 1871 this property passed out of the possession of the Government.

By provisions of the same act the Bureau of the Mint was established as a division of the Treasury Department, and the Mint at Philadelphia placed under the immediate Supervision of a superintendent, the same as in the case of the other mints, which by enactment were specifically styled the Mints at Philadelphia, New Orleans, San Francisco, Carson, and Denver, respectively.

The functions of the Bureau of the Mint are fully prescribed by the Revised Statutes and further indicated by special provisions of subsequent appropriation acts, such, for instance, as relate to the collection of statistics of the production of the precious metals of the United States.

The present is the thirteenth annual report under the provisions still in force.

I have the honor to invite attention to the expediency of composing and maintaining the official and clerical staff of the Bureau with special reference to its peculiar requirements. These requirements are far more exacting than in many other divisions of the Department. Not only is the labor exacted at the hands of the officers and clerks of the Bureau, unremitting, but its proper execution demands the exercise of more than ordinary arithmetical and even mathematical attainments, together with more or less familiarity with matters connected with the technical

operations of the mints and assay offices. Such requirements are over and above those ordinarily imposed upon the keeping of extended and intricate records and book-accounts.

Among the more important trusts confided to the officers of the Bureau should be considered the requirements of counts, or of examinations and settlements, at the several mints and assay offices, on behalf of this Bureau, at the close of each fiscal year and on occasions of change in their bonded fiduciary officers.

I am, therefore, led to recommend that assignments and appointments in the counting-rooms of this Bureau, under the provisions of Section 345 of the Revised Statutes, should be made with reference to the expediency of permanent employment on the part of all, and that promotions be available in the Bureau itself rather than sought outside of it. Such an understanding of the special requirements of this Bureau, within the Department, and also on the part of those who accept service in it, will go far to prevent the depletion of its roll of skilled officers and accountants by detail or transfer, as well as to insure a continued availability of a sufficient number of men properly qualified for its various kinds of service in the way both of inside and outside work.

STORAGE OF BULLION AND COIN IN MINTS AND ASSAY OFFICES.

The mints of the United States were never designed to be repositories either of large stocks of bullion or of coin. This is indicated by the small capacity and number of their original vaults. The best of these in the Mint at Philadelphia are very primitive in design and in safety appliances. Indeed, all of the institutions, as far as I am informed, with the exception of the Mint at San Francisco, are supplied with vaults the security of which mainly depends upon the integrity and efficiency of guards and patrols by night, and upon the presence of officers and employés by day.

But, as a matter of fact, still further dependence is placed on the legal preservation of public order and the efficiency of local police. Confidence in such personal, as distinguished from structural, means of security seems happily to have suffered no relax from serious disturbances of public order. Yet it may well be asked should even this long immunity from popular violence be accepted as a guaranty against the possibility of any future occurrence of the kind in large cities like New York, Philadelphia, and New Orleans? Or should indeed such immunity in the past serve as a justification on the part of the Government for not exhausting all practicable structural means for the safe custody in the mints not only of their regular store, but also of coin, for which the Treasury and Sub-treasuries at present offer but a scant asylum?

The demand upon the mints for facilities for the storage and safe custody of bullion and coin becomes more and more urgent as their

available capacity becomes taxed through the accumulation, especially of coin, of which the Treasury and Sub-treasuries of the United States are unable to relieve these institutions, through similar exigencies on their own part, or through considerations of expense attending every movement of specie.

Regarding the mints and assay offices in their true character as manufacturing establishments, and, on the other hand, the Sub-treasuries as the proper repositories of the finished product of the mints, there seems to be no reason, except that of absolute necessity, for continuing to charge the several mints with the custody of specie over and above what is necessary for the prompt payment of depositors, as provided by Section 3545 of the Revised Statutes. Again, as a matter of fact the vault capacity of the several mints has been provided only within limits apportioned, first, to the storage of stocks of bullion, small in amount as compared with such stocks as are now carried under the special requirements for the coinage of the standard silver dollar; and, second, to relatively small stocks of coin. Especially is this the case since the action of the department in dividing the coinage of the standard silver dollars between the two eastern mints.

As the storage and safe custody of coin for obvious reasons call for the greatest possible degree of security, preference is given to the stock of coin, and only secondary consideration to that of silver bullion. This is of so bulky a character as sometimes to be left unduly exposed. At the Mint at Philadelphia thefts of fine bars have occurred, as above reported, on two separate occasions during the last fiscal year, through want of sufficient protection.

The lack of ample security at the mints under the necessity of makeshifts to provide even a tolerably safe storage, becomes a source of great anxiety to the officers in charge, the requirements of whose original trusts are seen to be greatly exceeded by the additional responsibility as custodians of vast sums of public moneys. When, too, it is remembered that the vaults provisionally arranged to meet the present emergency for the storage of coin are far from what they should be as such repositories, the accountability of the officers in the mints becomes one which in strict justice should not be imposed. Some of the provisional vaults, which I have personally examined, in the most active mint in the country, are scarcely more than closets or ordinary cellars opening into workshops, thoroughfares, and dark recesses, and depending more on neighboring traffic for security than on any structural security of their own.*

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*Since this report was put in press Superintendent Fox has reported that the only vault in the mint with a combination lock was on the 21st of October filled to repletion with coin consisting mainly of standard silver dollars, even to the filling up of its passages.

Relief, however, was then daily expected from the completion of the work of preparing for the reception of silver specie—two empty vaults connecting with the vacant apartments originally designed for occupation by the Sub-treasury at Philadelphia in

The vaults of the Assay Office at New York, while not severely taxed for the storage of silver bullion, are also far from what they should be under the requirements of its business to keep on hand very large amounts of gold bullion, in the form of stamped ingots.

The following statement exhibits the stock of bullion and coin on hand at the several mints and assay offices of the United States at close of business, September 30, 1885, the coin being held subject to transfer on the order of the Secretary of the Treasury:

STATEMENT OF BULLION AND COIN IN THE VAULTS OF THE COINAGE MINTS AND ASSAY OFFICE AT NEW YORK SEPTEMBER 30, 1885.

Institutions.	Gold Bullion.	Silver Bullion.	Gold Coin.	Silver Coin.	Total.
Philadelphia	$26,074,281 64	$1,294,076 64	$2,081,574 00	$15,374,610 95	$44,824,543 23
San Francisco	1,995,154 79	126,220 19	2,714,700 00	29,448,460 23	34,284,535 21
Carson	936,133 61	647,893 92	15,120 00	25,127 76	1,624,275 29
New Orleans	389,939 28	1,341,179 70	21,990 00	4,042,165 62	5,795,274 60
New York	42,075,814 07	1,158,686 79	3,431 98	1,684 28	43,239,617 12
Total	71,471,323 39	4,568,057 24	4,836,815 98	48,892,048 84	129,768,245 45

STATEMENT OF GENERAL EXPENSES.

I have already taken occasion incidentally to refer to what I understand to be a laxity in the observance, at some of the mints and assay offices of the United States, of certain provisions of section 3504 of the Revised Statutes, so far at least as relate to some of the details of a monthly statement of the ordinary expenses of the mint or assay office on the part of the superintendent, by way of "regular and faithful accounts of his transactions with the other officers of the mint and the depositors."

One notable exception has already been cited—namely, the Mint at San Francisco, the books of whose general department are kept upon a plan quite as thorough as the system of bullion and coin accounts prescribed by this Bureau, and common to all the institutions under its charge.

In order to meet what was considered to be an important requirement toward a business-like conduct of the institutions reporting to this Bureau, and to promote uniformity of method in accounts rendered, the

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the new United States (Post-office) building of that city. At the instance of the Department these vaults have been supplied with time-locks and metallic lattice work, and consigned to use by the Superintendent of the Mint at Philadelphia for the storage of silver coins, in excess of what can be kept at the mint, and the delivery of which to the Treasury or Sub-treasury has not yet been called for.

The anomaly is thus presented that, after passing out of its immediate custody, beyond the walls of the mint, the output of the mint must, for some time to come, remain in the care of that institution. As no other appropriation is available, the expense of police and watch will have to be defrayed out of the regular appropriations of the Mint at Philadelphia, the cost of transportation only between the mint and the vaults referred to being payable out of the Silver Profit Fund.

following circular dated August 20, 1885, was addressed to the superintendents of the several mints and the Assay Office at New York, with such modifications as should apply to the special business of each, *mutatis mutandis:*

"In case you have not a similar system of accounts, you are requested to open separate accounts with each of the departments of your Mint, beginning with the present fiscal year. This division of accounts is intended to show, in detail, the actual debits and credits in each department, and to be closed at the end of the year.

"Unless you wish to subdivide your accounts still further, the division will be as follows: General Department, Melter and Refiner's Department, Assayer's Department, Coiner's Department, Engraver's Department, and Mechanical Department.

"The work of the Mechanical Department should be charged up to the several departments in which performed.

"Hereafter the cost of dies furnished by the Philadelphia Mint will be charged to the several Mints receiving them, and credited to the Philadelphia Mint, at actual cost, upon vouchers approved at this Bureau."

CONTRACTS FOR MACHINERY AND SUPPLIES.

My attention has also been called to a similar lack of uniform observance, on the part of at least one of the principal institutions under the charge of this Bureau, of that requirement of the Revised Statutes (viz, Sections 3709–10) calling for advertisement for proposals for supplies of different kinds. (Instructions and Regulations in relation to the transaction of business at the Mints and Assay Offices of the United States, 1881, p. 19, sections 1, 2, 5.)

I have deemed it my duty to address to you a letter of even date reporting specific transactions of the nature above referred to with a single firm and its successors, together with other transactions involving the employment of mechanics and workmen on the pay-roll of the same firm, in place of regular workmen in the mechanical department of the mint, and to a considerable extent at higher rates of wages.

EXPENDITURES AT THE SEVERAL MINTS AND ASSAY OFFICES.

A reduction of force was made in the Mint at Philadelphia on the 30th of April last, which resulted in a saving of about $23,000 per annum. It has since become necessary to fill by appointment some of the vacancies created by this reduction. Especially was this the case in the Coiner's department, the working force of which was found by the Superintendent to be inadequate to the work to be performed. This additional force was rendered necessary by the fact that it was deemed by the Department expedient to cause the monthly coinage of standard dollars, required by law, to be executed at this mint and that at New Orleans.

A considerable increase in the adjusting force was made by temporary appointments.

At New Orleans no reduction of force or expenditures has as yet been made. Nearly one-third of the entire coinage of standard silver dol-

lars has been executed at this mint during the past three months. A few additional adjusters have been employed in consequence.

The result of the division of the coinage of standard dollars between the mints at Philadelphia and New Orleans has been to largely reduce expenditures at the other coinage mints.

Coinage has been entirely suspended at the Mint at Carson and all clerks and operatives in the Assayer's, Melter and Refiner's and Coiner's departments, have been discharged. In the General department only one deposit-melter, one messenger and seven watchmen are now borne upon the pay-roll of workmen.

Of the officers and salaried clerks the newly-appointed Coiner has been suspended, (without prejudice.) The Assistant Coiner and Abstract Clerk have been removed, and the office of Register of Deposits is vacant owing to failure upon the part of the appointee to qualify. Since the suspension of coinage in February last, all the coin, except some $18,000, in standard dollars, has been transferred, and the removal of the bullion on hand is now in progress. But little business has been done at this mint during the past three months, the aggregate of the deposits amounting to only 500 ounces in gold and some 700 ounces in silver.

The saving effected at the Mint at San Francisco during the current fiscal year, amounts to an annual decrease of $35,000. This is the second considerable reduction of force made at this mint during the past six months. The first reduction, made on the 31st of May, chiefly on account of workmen, amounted to some $150 per day, or an aggregate of about $47,000 per annum. Other changes from deaths and resignations will probably swell the aggregate of reduction at this mint to over $85,000. The coinage of the Mint at San Francisco is at present confined to gold alone. This accounts for the heavy reduction in its working force without detriment to the service.

In the Assay Office at New York, the Mint at Denver and the other smaller institutions, the rate of expenditures continues about the same as during the previous fiscal year.

The savings effected at the San Francisco and Carson mints will go far to offset the deficiences that are likely to occur at the Philadelphia and New Orleans mints by reason of the allotment of the entire coinage of standard silver dollars to these two institutions.

It is deemed proper in this connection to mention the fact that the current year's business of the mints and assay offices has been nearly equal to that of the last, during which it was found necessary to supplement the regular appropriations for the service by advances amounting to about $160,000, made from the indefinite appropriation contained in the coinage act of February 28, 1878. Should it become necessary during the latter portion of this fiscal year to draw upon the same appropriation to meet the unusual expenses incurred at Philadelphia and

New Orleans, it is to be expected that the amount so required will be less than the reductions above indicated.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

Very full and valuable information has been received, through the Department of State, from the representatives of this government abroad, in relation to the monetary affairs of the countries to which they are accredited. This information, together with the interrogatories prepared by the Director of the Mint and forwarded through the Department of State, will be found in full in the Appendix.* A brief summary of the more important contents of these papers is herewith presented.

GREAT BRITAIN AND IRELAND.

Minister Lowell, under date of April 1, 1885, transmits a communication from Mr. Fremantle, the Deputy Master of the mint of Great Britain, containing replies to the inquiries contained in the circular of the Secretary of the Treasury.

Description.	Value.	Value in U. S. money.
Gold coinage	£2, 324, 015	$11, 309, 819
Silver coinage	658, 548	3, 204, 824
Imports, gold	10, 870, 000	52, 898, 855
Exports, gold	11, 725, 000	57, 059, 712
Net loss, gold	855, 000	4, 160, 857
Imports, silver	9, 535, 000	46, 402, 077
Exports, silver	9, 720, 000	47, 302, 380
Net loss, silver	185, 000	900, 303

The amount of gold coin in circulation and in banks at the end of 1884 was estimated to have been £123,309,000 ($600,083,248), and of silver £19,877,000 ($96,731,420). The amount of bank-notes outstanding at the same date was £40,924,713 ($199,160,115).

Mr. Fremantle states that throughout Great Britain gold and silver coin and bank-notes are taken in business transactions at par.

FRANCE.

Hon. Levi P. Morton, under date of March 9, 1885, furnishes a statement from the French minister of finance containing the information desired by this Government.

The only coinage executed at the French mints during the year 1884 was 120,000 silver piasters for the colony of Cochin China.

* The matter here referred to is omitted for want of space, but it may be found in the separate volumes of the Director's report.

The imports and exports were as follows:

	Coin.		Bullion.	
	Francs.		*Francs.*	
Imports, gold	69, 069, 306	$13, 330, 376	58, 354, 997	$11, 262, 514
Exports, gold	71, 515, 596	13, 802, 510	10, 276, 962	1, 983, 453
Loss	2, 446, 290	472, 134		
Gain			48, 078, 035	9, 279, 061
Imports, silver	79, 522, 523	15, 347, 846	21, 709, 127	4, 189, 861
Exports, silver	35, 071, 912	6, 768, 879	11, 243, 202	2, 169, 937
Gain	44, 450, 611	8, 578, 967	10, 465, 925	2, 019, 924

The Minister states that the production of silver from argentiferous lead during the year 1883 was about 6.356 kilograms.

The cash in the Bank of France, which includes all funds belonging to the Treasury, was on Dec. 31, 1884, as follows:

Description.	Francs.	U. S. money.
Gold	1, 001, 418, 960	193, 273, 859
Silver	1, 028, 389, 477	198, 479, 169
Total	2, 029, 808, 437	391, 753, 028

The notes of the Bank of France outstanding for the same date were 2,977,591,695 francs ($574,675,197). The Minister states that gold and silver coins of five francs are taken at par by the government and in ordinary transactions, but that silver coins of smaller denominations are legal tender only to the extent of fifty francs. The paper issue of the Bank of France is legal tender and redeemable at sight.

BELGIUM.

Hon. Nicholas Fish, Minister to Belgium, forwards under date of 23d March, 1885, a paper from Prince de Caraman, Belgian Minister of Foreign Affairs, relative to the coinage and circulation of that Kingdom, and one under date of July 6, 1885, in relation to the imports and exports. No coinage was executed. The importation of gold coin was 1461 kilograms, ($970,980); exportation 733, ($487,151). Importation of gold jewelry and plate, 1,393,814 francs, ($269,006); exportation, 40,380 francs, ($7,793). Unmanufactured silver imported 167,499 kilograms, ($6,961,258); exported 5,845 kilograms, ($242,918). Silver coin imported 119 kilograms, ($4,945); exported 42,549 kilograms, ($604,656). Silver jewelry and plate imported 1,073,115 francs, ($207,111); exported 69,422 francs, ($13,398).

There are no gold or silver mines in Belgium. The gold coin in the National Bank at the close of the year 1884 was 57,823,630 francs; ($11,159,960); silver coin 26,737,000 francs, ($5,160,241).

These amounts include the amount in the Treasury, as the National Bank fulfils the functions of a national treasury. The paper circulation consists of notes of the National Bank, which amount to 464,360 francs, ($89,621). The Minister states that gold and silver coins and the notes of the National Bank are interchangeable at par.

SWITZERLAND.

Hon. M. J. Cramer, Minister to Switzerland reports, under date of February 21, 1885, the information called for by the Secretary of the Treasury. The import of gold bullion he states to have been for the year 1884, 3,800 pounds and the export 200, a net gain of 3,600 pounds. The import of silver bullion he states to have been 69,800 pounds and the export 18,700, a net gain of 51,100 pounds.

The circulation and money in banks and in the Treasury at the close of the year 1884 is stated to have been as follows: In the Treasury, gold, 854,685 francs ($164,954); silver, 626,005 francs ($120,818); in banks, gold, 46,883,120 francs ($9,048,442); in silver, 25,846,110 francs ($4,988,299). The bank notes in circulation amounted to 129,328,000 francs ($24,960,304). The Minister states that the gold and silver coin of the states in the Latin Union are received at par as well as the bank notes issued by the banks authorized by law to emit notes throughout Switzerland.

GREECE.

Mr. De Witt P. Reiley, Consul at Athens states under date of June 25, 1885, that no mint exists in Greece.

ITALY.

The following replies have been received to the inquiries made by the Secretary of the Treasury in regard to the monetary affairs of Italy.

1884.	Liras.	U.S. money.
Coinage, gold	10,994,580	$2,121,953
Imports, gold coin	16,107,600	3,108,766
Imports, gold bullion	4,321,200	833,991
Total	20,428,800	3,942,757
Exports, gold coin	11,609,500	2,240,633
Exports, gold bullion	158,600	30,609
Total	11,768,100	2,271,242
Gain	8,660,700	1,671,515
Imports, silver coin	4,558,200	879,732
Imports, silver bars	1,098,400	211,991
Total	5,656,600	1,091,723
Exports, silver coin	13,720,800	2,648,114
Exports, silver bars	5,521,325	1,065,615
Total	19,242,125	3,713,729
Net loss to the government	13,585,525	2,622,006

SPAIN.

Mr. Dwight T. Reed, Chargé d'Affairs to Spain, forwards under date of April 13, 1885, the answers from the Minister of Finance of Spain to the interrogatories of the Secretary of the Treasury.

The coinage during the year 1884 was, gold 25,818,675 pesetas ($4,983,004), and silver 34,916,949 pesetas ($6,788,971).

The import of gold coin was 1,053,233 pesetas ($203,273); gold bullion, 19,132,500 ($3,692,572): a total of 20,185,733 pesetas ($3,895,846).

The export of gold coin was 243,109 pesetas ($46,920); gold bullion, 1,874,880, ($361,851): a total of 2,117,989, ($408,771), and net gain in gold of 18,067,744 pesetas ($3,487,074).

The imports of silver were, coin, 13,392,493 ($2,584,751); bullion, 1,593,020 ($307,452): a total of 14,985,513 pesetas ($2,892,204).

The exports were, coin, 519,057 ($100,178); bullion, 1,755,722 ($338,-854): a total of 2,274,779 pesetas ($439,032), being a net gain in silver of 12,710 734 ($2,453,171).

The value of the silver, including silver-lead, produced by the mines during the year was 767,594 pesetas ($148,145). In regard to the circulation, the Minister states that the gold in the Treasury was 1,302,663 pesetas ($251,413), and in the Bank of Spain 40,487,900 pesetas ($7,814,164). Silver in the Treasury 6,747,743 pesetas ($1,302,314); in the Bank of Spain 24,546,832 ($4,737,538). The amount of gold and silver in active circulation is not known.

Gold and silver coin and notes of the Bank of Spain are taken at par.

PORTUGAL.

Hon. Lewis Richmond, Consul-General at Lisbon, under date of April 10, 1885, forwards a report of the Director of the Mint relative to the coinage of Portugal. The amount of gold coined during the year 1884 by the Portugal Mint was 173,000 milreis ($186,840).

GERMANY.

Minister Kasson forwards under date of April 27, 1885, a communication from the Minister of Foreign Affairs of the German Empire, giving the information called for by the Circular of the Secretary of the Treasury, except in regard to the imports and exports, which statement is forwarded under date of May 11, 1885, by Mr. Chapman Coleman, Secretary of Legation.

The coinage of the German Mints during the calendar year 1884 was, gold, 57,661,740 marks ($13,723,494); silver, 483,336 marks ($114,319).

The import of gold coin was, 4,407 kilograms ($2,928,892), and of gold bullion 2,649 kilograms ($1,760,525), making a total of 7,056 kilograms ($4,689,417).

The export of gold coin was, 8,340 kilograms ($5,542,764), and of gold bullion 3,434 kilograms ($2,282,236), making a total of 11,774 kilograms ($7,825,000), a net loss by export of 4,718 kilograms ($3,135,582).

The imports of silver coin were 5,648 kilograms ($234,730), and of

silver bullion 33,088 kilograms ($1,375,137), making a total of 38,736 kilograms ($1,609,868).

The exports of silver coin were 3,673 kilograms ($152,649), and of silver bullion 104,491 kilograms ($4,342,646), making a total of 108,164 kilograms ($4,495,295): a net loss by export of 69,428 kilograms ($2,885,427).

The product of the mines was, gold, 555 kilograms ($368,853); silver, 248,115 kilograms, ($10,311,659). The Imperial gold coinage at the close of the calendar year, 1884, amounted to 1,992,016,605 marks ($474,099,951) of which 120,000,000 marks ($28,560,000) were held as a war fund, and 1,129,135 marks ($268,734) had been withdrawn. Balance, supposed to be in active circulation. Imperial silver coinage to the same date amounted to 450,080,476 marks ($107,119,153) of which 8,000,000 marks ($1,904,000) had been withdrawn. Balance, supposed to be in active circulation. The amount of gold and silver in the Imperial and German note-banks at the close of 1884 amounted to 602,069,000 marks ($143,292,422). Government-notes in circulation 141,186,250 marks ($33,602,327); bank notes 1,061,578,000 marks ($252,655,564).

In business transactions paper and metallic money are received indiscriminately at par.

AUSTRIA-HUNGARY.

Hon. John M. Francis, Minister to Austria transmits five papers relative to the monetary affairs of that Empire. Under date of March 16th he forwards the information called for by the circular of the Secretary of the Treasury, and under date of April 8th similar information in regard to Hungary.

The coinage at the Mint at Vienna during the calendar year 1884 was as follows:

	Florins.	United States money.
Gold	2,582,936	$1,244,975 15
Silver Trade Coins	3,110,649	1,222,485 05.7
Legal Silver coins	4,477,717	1,759,742 78.1
Fractional Pieces	1,038,004	407,935 57.2
Total Coinage	11,209,306	4,635,138 55

The coinage of the Mint at Kremnitz for the same year was as follows:

	Florins.	United States money.
Gold	2,518,707	$1,214,016 77
Legal Silver Coins	1,721,725	676,637 92
Total	4,240,432	1,890,654 69

PRODUCTION OF AUSTRIA AND HUNGARY.

December 31, 1884.	Kilograms.	Value in United States money.
AUSTRIA.		
Gold	14	$9, 304
Silver	35, 000	1, 454, 600
HUNGARY.		
Gold	1, 644, 716	109, 307, 825
Silver	14, 424, 239	59, 947, 137

The amount in the Treasury was:

December 31, 1884.	Florins.	United States money.
Gold	2, 443, 755	$1, 177, 890
Silver	9, 997, 293	3, 928, 936

The amount in the Austro-Hungarian Bank was:

December 31, 1884.	Florins.	United States money.
Gold	78, 822, 133	$37, 992, 568
Silver	126, 568, 175	49, 741, 293

The active circulation of gold is not known; of silver, supposed to be between thirty and forty million florins.

PAPER CIRCULATION ON DECEMBER 31, 1884.

	Florins.	U. S. money.
Government issue	354, 228, 072	$139, 211, 632
Bank notes	375, 725, 030	147, 659, 937

These notes are at par with silver. Gold is used for trade purposes and only on special agreement. At the close of the year 1884 it was at a premium of 22 per cent. over paper and silver.

DENMARK.

Hon. Wickham Hoffman forwards, under date of March 19, 1885, a communication from the Danish Minister of Foreign Affairs, giving the statistics requested by the Secretary of the Treasury in relation to the monetary affairs of the Danish Kingdom.

No coinage was executed in Denmark during the year 1884.

The imports of gold amounted to about 5,000,000 crowns ($1,340,000),

and the exports to about 3,000,000 ($804,000): a net gain of 2,000,000 crowns ($536,000). The imports and exports of silver were insignificant.

The gold in bank amounted to about 26,000,000 crowns ($6,968,000), and in active circulation to 3,000,000 crowns ($804,000).

The silver in bank amounted to 4,000,000 crowns ($1,072,000), and in circulation to about 14,000,000 crowns ($3,752,000). The notes of the National Bank outstanding amounted to 73,000,000 crowns ($19,564,000).

The minister states that gold and silver coin as well as the notes of the National Bank are taken at par.

SWEDEN AND NORWAY.

Information has been received from the Secretary of Foreign Affairs of the Swedish and Norwegian Government, in reply to the circular of the Secretary of the Treasury. No coinage of gold or silver was executed at the Norwegian Mint during the year. At the Swedish Mint gold was coined of the value of 3,815,000 crowns ($1,022,420), and silver of the value of 537,767 crowns ($144,121).

The value of the imports of gold and silver into Norway during the year was 344,600 crowns ($92,352). The exports amounted to 803,000 crowns ($215,204). Into Sweden the imports were, gold coin, 2,463,105 crowns ($660,112); gold bars, 1,051 kilograms ($698,494); silver coin, 446,157 crowns ($119,570), and silver bullion, 439 kilograms ($291,759). The exports were, of gold coin, 23,500 crowns ($62,980); of silver, none.

The production of the mines of Sweden was, gold, 19 kilograms; silver, 1,816 kilograms. The production of Norway was, 6,387 kilograms of silver. The amount of bullion and coin in the Bank of Norway at the end of the year 1884 was, gold, 23,256,080 crowns; silver, 147,000 crowns, and in the state treasury, silver 470,380 crowns. The amount of silver in active circulation in Norway was supposed to be 4,416,551 crowns; the amount of gold was less than the silver. The outstanding bank notes of the Bank of Norway amounted to 38,983,500 crowns.

In Sweden at the close of 1884 the amount of gold in the banks and the treasury was, 21,860,479 crowns, and of silver, 3,298,277 crowns. The amount of gold in active circulation outside of banks was supposed to be about 5,500,000 crowns of gold and 13,000,000 crowns of silver. The notes of the Bank of Sweden, outstanding at the end of 1884, amounted to 90,381,574 crowns. In both of these countries silver is subsidiary and legal tender to the extent of 10 crowns.

NETHERLANDS.

Hon. William L. Dayton, Minister Resident to The Hague, reports under date of April 27, the response of the Minister of Foreign Affairs of that kingdom to the questions propounded by the Secretary of the Treasury.

The coinage during the year 1884 was 455,000 silver florins ($182,910). The import of gold coin was 3,210,664 florins ($1,290,686), and the ex-

port 393,400 florins ($158,146): a net gain in gold coin of 2,817,264 florins ($1,132,540). The import of gold bullion was 10,672,162 florins ($4,290,209) and the export 1,648,500 ($662,697): a net gain to the country of 9,023,662 ($3,627,512).

In silver, the imports of coin were 1,161,528 florins ($466,934) and the exports 1,052,325 florins ($423,034): a net gain of 109,203 florins ($43,900) and the imports of silver bullion 548,308 florins ($220,419); no exports: a gain of 548,308 florins ($220,419).

The gold coin in the Bank of Netherlands including the amount in the Treasury, was on the 27th of December, 1884, 19,719,340 florins ($7,927,174). The amount in circulation was estimated to be very small. At the same date the silver coin in the Bank, including the Treasury, amounted to 93,656,763 florins ($37,650,018). The Minister states that the amount of silver pieces in circulation cannot be readily estimated. At the close of the year 1884, the value of the paper money issued by the government, in circulation, was 9,666,320 florins ($3,885,860) and that issued by the banks 193,508,095 florins ($77,790,254). Coin and paper money have the same value in circulation.

RUSSIA.

The gold coinage of Russia during the year was 24,119,038 roubles and the silver coinage 1,605,009 roubles, a large portion being fractional coin.

Imports and exports.

	Roubles.
Imports:	
Gold bars	497,227
Goldcoin	2,031,711
Silver bars	2,418,643
Silver coin	910,359
Exports:	
Gold coin	2,496,248
Silver bars	64,884
Silver coin	1,361,428

The product of the mines of Russia in 1884 was gold, 2009 poods, silver 570 poods. About 1st January 1885, the gold in the Treasury was 7,408,842 roubles. Silver in the treasuries amounted to 8,076,601 roubles, in the Bank belonging to the Government 2,914,733 roubles. The amount of paper money outstanding was 1,073,710,258 roubles.

EGYPT.

A very interesting paper has been forwarded from Cairo, Egypt, under date of May 19, 1885, by Mr. N. D. Comanos, Acting Consul General of this country, in relation to the public debts of Egypt, and to the appointment of representatives from Russia and Germany as Commissioners of the Public Debt in addition to those now occupying that position, representing England, France, Austria-Hungary and Italy.

JAPAN.

Minister Bingham under date of June 19, 1885, forwards a paper from the Japanese Minister of Foreign Affairs, containing information in reply to the circular of the Secretary of the Treasury relative to the coinage production and use of the precious metals in the Japanese Empire.

The gold coined during the year 1884 was 569,415 yens and silver 3,599,912 yens.

The gold coin imported during the year was 1,156 yens and exported 1,252,109 yens, a net loss in gold coin of 1,250,953 yens. The gold bullion imported was 19,322 ounces, exported 8,439 ounces. In silver coin the imports amounted to 2,166,494 yens, and the exports to 2,925,721 yens.

The imports of silver bullion were 2,800,188 ounces, and the exports of the same 545,869 ounces.

The amount of gold produced from the government mines from the 1st of July, 1883, to the 30th of June, 1884, was gold, 4,703 ounces, silver 436,051 ounces; and from private mines during the calendar year 1883, gold 4,824 ounces, silver 318,285: a total of gold, 9,527 ounces, silver 754,336 ounces. The estimated amount of gold coin in circulation and in the Treasury and banks at the close of the year 1884 was—

	Yens.	United tates money.
Gold coin in Treasury	9,668,405	
Gold coin in banks	650,145	
Gold coin in circulation	81,340,419	
Total	91,658,969	
Silver coin in Treasury	21,401,523	$18,362,506,734
Silver coin in banks	7,571,119	6,496,020,102
Silver coin in circulation	23,524,426	20,183,957,508
Total	52,497,068	45,042,484,344

The paper money outstanding at the close of the same year was government notes 93,380,233 yens, bank notes 30,914,148 yens.

The Minister of Foreign Affairs states that in ordinary business transactions government and bank-notes are taken at par with each other, but in transactions requiring the relative valuation of paper and metallic money, the former is received at the market value. The relative value during the year 1884, of gold to paper was 1 yen and 19 sen in paper to a yen of gold, and of silver 1 yen, 9 sen in paper to 1 yen in silver.

SANDWICH ISLANDS.

Hon. R. M. Daggett, Minister to the Sandwich Islands, forwards five interesting papers relative to the monetary affairs of those Islands. Under date of January 14th, 1885, he sends a communication in regard to

the decrease in the trade of the Islands and to the effect of the Hawaiian silver which was put into circulation in the business and trade of that country. Under date of February 14th, he forwards two communications, one containing replies to the circular of the Secretary of the Treasury, as well as one of the date of February 25th and one of February 28th, in relation to the redemption of certificates by the government, and to the trouble which has arisen from the introduction of the silver coinage into that country.

The coinage for the year 1884 (executed at the United States Mint at San Francisco) amounted to $700,000. The imports of gold amounted to $480,000 and the exports to $91,000, a gain of $389,000. The imports of silver coin amounted to $700,360 including the coinage executed at the San Francisco Mint. The exports amounted to $580,687.

There are no gold or silver mines in the Islands.

The estimated amount of gold in active circulation was $250,000: in the Treasury $325,000, in the banks $175,000. Silver in circulation $640,000; in the Treasury $368,306; in the banks $5,000. The government paper money outstanding at the close of the year was $706,500.

United States gold coin is the standard of value. United States silver and Hawaiian silver coin are a legal tender to the extent of $10. Hawaiian silver is taken at par with gold in retail transactions, but at a discount of from 5 to 10 per cent. in foreign exchange.

Mr. Daggett also incloses a copy of a law passed by the Hawaiian government relative to gold and silver coin.

MEXICO.

Minister Morgan forwards under date of March 2nd, 1885, a reply from Señor Mariscal, Minister of Foreign Affairs of the Mexican Republic, relative to the monetary affairs of that country. The information furnished is for the fiscal year ending June 30th, 1884. The coinage of gold was $328,698, and of silver $25,377,378. The imports of gold and silver are practically nothing. The exports during the year amounted to gold $919,516, silver $31,333,233, about $25,000,000 of the latter being the Mexican coinage for the year.

The production of the mines is estimated to have been the amount exported and deposited for coinage, which was of gold, $1,183,137, and of silver $31,548,478. It is probable that the production was somewhat larger than this amount, as no estimate is made of the amount used in the arts, or of bullion held by private individuals.

The coin in bank (including $47,141 in the Treasury) at the close of December, 1884, amounted to $4,616,766; and the paper money outstanding of the National Monte de Piedad and of the Mexican National Bank amounted to $5,432,069.

The minister states that in ordinary business transactions gold is received at a premium of from 12 to 15 per cent., and silver and bank notes payable at the National Bank of Mexico are received at par.

VENEZUELA.

Hon. Jehu Baker, Minister-resident and Consul General at Caracas, Venezuela forwards under date of 31st December, 1884, a statement in regard to the monetary matters of Venezuela.

Mr. Baker states the production of the mines during 1883 to have been, gold 16,216,914 bolivars ($3,129,864), which was exported. He states the paper currency of the "Banco-Commercial" of Caracas to have been 2,000,000 bolivars ($386,000)—not a legal tender.

The entire circulation of paper and metallic money is about $12,000,000 or about $5.50 *per capita.*

BRAZIL.

Minister Osborn forwards under date of May 25, 1885, an extract from the "Relataria da Fazenda" in relation to the Mint of Brazil, from which it appears that there was coined in 1881–'82, 46,719 milreis ($25,508) in gold, and 18,305 milreis ($9,994) in silver.

PERU.

Hon. Seth Ledyard Phelps, Minister to Peru, forwards under date of March 31, 1885, information obtained in regard to the finances of that Republic.

The coinage of silver during 1884 was 1,762,200 sols ($1,400,949.) The production of the mines was gold,.150,000 sols ($119,250); silver, 2,400,000 sols ($1,908,000.) The gold coin in the banks was 30,000 sols ($23,850)—none in circulation and none in the Treasury. The silver in circulation was 1,000,000 sols ($795,000), in banks 500,000 sols ($397,500) and in the Treasury 3,479 sols ($2,765). The amount of paper currency outstanding was 106,000,000 sols ($84,270,000).

The silver sol, he states to be the unit of value interchangeable with paper at from 15 to 16 sols paper to one silver. He states that United States $20-gold pieces are exchangeable for silver at the rate of 25 to 26.60, and English sovereigns at from 6 to 6.60.

BOLIVIA.

Hon. Richard Gibbs, Minister Resident and Consul-general at La Paz, Bolivia, forwards under date of February 19th, 1885, a communication as to the financial affairs of that Republic. Mr. Gibbs states that the obligations of the nation have increased while the income has decreased. The circulation of the banks has increased 784,000 bolivianos ($623,280) during the year, while the specie has fallen 376,000 bolivianos ($298,920), the amount of specie in bank at the close of December, 1884, being 402,219 bolivianos ($319,764.) The loans of the banks had increased 1,235,000 bolivianos ($981,825) while the deposits had decreased about 40,000 bolivianos ($31,800.)

The Minister also states that the emission of nickel money by the government in five and ten cent pieces has been recalled, very much to the discomfort of the people.

URUGUAY.

A communication has been received from Mr. W. Williams, United States consul at Montevideo, in reply to the inquiries propounded by the Secretary of the Treasury in his circular letter. Mr. Williams states the imports of gold coin into Uruguay during the calendar year 1884, to have been $7,003,198, and the exports $8,139,378: a net loss to the country of $1,136,180. He states the gold coin in the banks at the end of the year to have been $5,572,231, and in circulation $6,000,000: a total in the country of $11,572,231. The silver coin in circulation was $2,000,000. No account was kept of the amount in bank or Treasury. The paper currency and coin of government issue outstanding was $1,505,960, and the bank issue $4,089,450.

Mr. Williams also states that gold and silver coin and bank-notes are received at par in business transactions; that government notes are not a legal tender; and that silver is a legal tender to the extent of ten dollars.

He also states that the discount on government notes is about fifty per cent.

KOREA.

Mr. George C. Foulk, ensign in the United States Navy and chargé d'affaires *ad interim* at the Kingdom of Korea, reports under date of April 30th, 1885, the information called for by the circular of the Secretary of the Treasury. He states that mining is carried on secretly by the Government and that the production is not ascertainable. The exports of gold dust amounted to about $500,000 during the year. He states that gold and silver coin are not used by Koreans except in trade with foreigners. Foreign expenditures are divided between gold dust, nuggets, silver bars, and ox-hides. The principal money in domestic trade consists of copper pucs.

WORLD'S PRODUCTION OF GOLD AND SILVER.

From information contained in the communications received from the representatives of the United States in foreign countries and from other reliable sources, I have revised the estimate of the production of gold and silver in the various countries of the world for the calendar years 1882 and 1883, published in the last annual report of the Director of the Mint. I have prepared also an estimate of the production for the calendar year 1884, which, together with the revised estimates mentioned, will be found in the Appendix.

The estimated production of gold in the world during the year 1884 was in round numbers $95,000,000; and in silver, calculated in most cases at its coining value, $115,000,000. This is an increase of about $1,000,000 over the production of 1883 in gold, and a falling off of about the same amount in silver; but is a reduction of $4,500,000 in gold from the calendar year 1882, and an increase of about an equal amount in silver. The estimates are official in all cases, except where otherwise stated. In such cases the foot-notes explain fully the basis of the estimate.

COINAGES OF THE WORLD.

So far as advices have been received, coinages were executed during the calendar year 1884, in 18 countries of the world, amounting in round numbers to $99,500,000 in gold and $90,000,000 in silver. As heretofore the United States has been the largest coiner of both metals. The coinage of gold by Australia was only $1,800,000 less than that of the United States. The gold coinage of Russia amounted to $19,840,540—within $4,000,000 of that of the United States. Germany coined nearly $14,000,000, and Great Britain over $11,000,000.

In the coinage of silver, Mexico is but little behind the United States, having coined $25,000,000 as against $28,000,000 by this Government. The silver coinage of India was $13,800,000—a large decline from the coinages of recent years of that country—and of Spain nearly $7,000,000.

I am, very respectfully, yours,

JAMES P. KIMBALL,
Director.

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I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
United States bullion (domestic production)	13, 662. 914	1, 029, 577. 250	80, 929. 507	.....
United States coin	5, 082. 603	82. 729	.....	1, 143. 145
Foreign bullion	3, 077. 095	16, 618. 739	.....	570. 049
Foreign coin	262. 101	69, 165. 403	.....	1, 275. 363
Jewelers' bars, old plate, &c	34, 445. 180	1, 171. 970	.....	2, 514. 670
Total	56, 529. 893	1, 116, 616. 091	80, 929. 507	5, 503. 227
Re-deposits:				
Fine bars	12, 784. 237	.....	.....	.....
Unparted bars	91, 632. 101	11. 132	.....	.....
Total Gold received and operated upon	160, 946. 231	1, 116, 627. 223	80, 929. 507	5, 503. 227
SILVER.				
United States bullion (domestic production)	10, 556, 903. 43	3, 014, 960. 44	996, 120. 74	8, 340, 569. 52
United States coin	734, 309. 17	12, 327. 35	13. 91	4, 494. 04
Foreign bullion	332. 72	890, 160. 48	.....	97, 669. 69
Foreign coin	579, 959. 23	25, 198. 95	.....	247, 629. 87
Jewelers' bars, old plate, &c	121, 843. 15	4, 273. 59	.....	24, 568. 70
Total	11, 993, 347. 70	3, 946, 920. 81	996, 134. 65	8, 714, 931. 82
Re-deposits:				
Fine bars	883, 766. 47	27, 545. 22	.....	.....
Unparted bars	105, 528. 95	355. 75	.....	.....
Total Silver received and operated upon	12, 982, 643. 12	3, 974, 821. 78	996, 134. 65	8, 714, 931. 82
Gold and Silver deposits and purchases	12, 049, 877. 593	5, 063, 536. 901	1, 077, 064. 157	8, 720, 435. 047
Re-deposits:				
Gold	104, 416. 338	11. 132	.....	.....
Silver	989, 295. 42	27, 900. 97	.....	.....
Total Gold and Silver received and operated upon	13, 143, 589. 351	5, 091, 449. 003	1, 077, 064. 157	8, 720, 435. 047

BY WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*	*Standard ozs*	*Standard ozs.*	*Standard ozs.*
413, 735. 828	82, 168. 033	10, 917. 273	55, 078. 409	9, 966. 613	1, 627. 643	1, 697, 663. 470
10, 402. 296	.....	.....	.....	1. 112	767. 206	17, 479. 091
582, 851. 195	.....	.....	.....	6. 556	50. 612	603, 174. 246
353, 487. 615	.....	.....	.....	.....	69. 971	424, 260. 453
59, 571. 358	217. 781	.....	.....	37. 508	2, 519. 808	100, 478. 275
1, 420, 048. 292	82, 385. 814	10, 917. 273	55, 078. 409	10, 011. 789	5, 035. 240	2, 843, 055. 535
49, 451. 159	.....	.....	.....	.....	.....	62, 235. 396
52, 144. 979	812. 525	.....	346. 483	6. 301	.....	144, 953. 521
1, 521, 644. 430	83, 198. 339	10, 917. 273	55, 424. 892	10, 018. 090	5, 035. 240	3, 050, 244. 452
4, 717, 985. 87	19, 922. 07	2, 372. 29	64, 854. 68	882. 85	310. 52	27, 714, 882. 41
2, 917. 43	.....	.....	.....	24. 09	71. 07	754, 157. 06
819, 480. 22	.....	.....	.....	. 84	821. 68	1, 808, 465. 63
111, 488. 02	.....	.....	.....	8. 75	.....	964, 284. 82
218, 099. 16	.....	.....	35. 43	180. 15	5, 422. 81	374, 422. 99
5, 869, 970. 70	19, 922. 07	2, 372. 29	64, 890. 11	1, 096. 68	6, 626. 08	31, 616, 212. 91
61, 669. 23	.....	.....	.....	.....	.....	972, 980. 92
31, 354. 83	.....	.....	476. 08	. 95	.....	137, 716. 56
5, 962, 994. 76	19, 922. 07	2, 372. 29	65, 366. 19	1, 097. 63	6, 626. 08	32, 726, 910. 39
7, 290, 018. 992	102, 307. 884	13, 289. 563	119, 968. 519	11, 108. 469	11, 661. 320	34, 459, 268. 445
101, 596. 138	812. 525	.....	346. 483	6. 301	.....	207, 188. 917
93, 024. 06	.....	.....	476. 08	. 95	.....	1, 110, 697. 48
7, 484, 639. 190	103, 120. 409	13, 289. 563	121, 791. 082	11, 115. 719	11, 661. 320	35, 777, 154. 842

II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production)	$254,193 75	$19,154,925 59	$1,505,665 23	.....
United States coin	94,560 05	1,539 14	.....	$21,267 81
Foreign bullion	57,248 27	309,185 85	.....	10,605 57
Foreign coin	4,876 30	1,286,798 20	.....	23,727 70
Jewelers' bars, old plate, &c	640,840 55	21,804 08	.....	46,784 56
Total	1,051,718 92	20,774,252 86	1,505,665 23	102,385 64
Re-deposits:				
Fine bars	237,846 26	.....	.....	.....
Unparted bars	1,704,783 27	207 11	.....	.....
Total Gold received and operated upon	2,994,348 45	20,774,459 97	1,505,665 23	102,385 64
SILVER.				
United States bullion (domestic production)	12,284,396 71	3,508,317 60	1,159,122 31	9,705,389 98
United States coin	854,468 86	14,344 54	16 18	5,229 42
Foreign bullion	387 16	1,035,823 09	.....	113,652 00
Foreign coin	674,861 64	29,322 41	.....	288,151 12
Jewelers' bars, old plate, &c	141,781 11	4,972 91	.....	28,589 02
Total	13,955,895 48	4,592,780 55	1,159,138 49	10,141,011 54
Re-deposits:				
Fine bars	1,028,382 80	32,052 62	.....	.....
Unparted bars	122,797 31	413 96	.....	.....
Total Silver received and operated upon	15,107,075 59	4,625,247 13	1,159,138 49	10,141,011 54
Gold and Silver deposits and purchases	15,007,614 40	25,367,033 41	2,664,803 72	10,243,397 18
Re-deposits:				
Gold	1,942,629 53	207 11	.....	.....
Silver	1,151,180 11	32,466 58	.....	.....
Total Gold and Silver received and operated upon	18,101,424 04	25,399,707 10	2,664,803 72	10,243,397 18

BY VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
$7,697,410 75	$1,528,707 59	$203,112 06	$1,024,714 58	$185,425 36	$30,281 73	$31,584,436 64
193,531 09	.....	.....	.....	20 68	14,292 20	325,210 97
10,843,743 17	.....	.....	.....	121 97	941 62	11,221,846 45
6,576,513 78	.....	.....	.....	.....	1,301 79	7,893,217 77
1,108,304 32	4,051 75	.....	.....	697 82	46,880 18	1,869,363 26
26,419,503 11	1,532,759 34	203,112 06	1,024,714 58	186,265 83	93,697 52	52,894,075 09
920,021 55	.....	.....	.....	.....	.....	1,157,867 81
970,139 14	15,116 75	.....	6,446 20	117 23	.....	2,696,809 70
28,309,663 80	1,547,876 09	203,112 06	1,031,160 78	186,383 06	93,697 52	56,748,752 60
5,490,019 92	23,182 04	2,760 48	75,467 26	1,027 31	361 33	32,250,044 94
3,394 84	.....	.....	.....	28 03	82 71	877,564 58
953,576 98	.....	.....	.....	98	956 14	2,104,396 35
129,731 51	.....	.....	.....	10 18	.....	1,122,076 86
253,788 12	.....	.....	41 23	209 63	6,310 17	435,692 19
6,830,511 37	23,182 04	2,760 48	75,508 49	1,276 13	7,710 35	36,789,774 92
71,760 55	.....	.....	.....	.....	.....	1,132,195 97
36,485 62	.....	.....	553 99	1 10	.....	160,251 98
6,938,757 54	23,182 04	2,760 48	76,062 48	1,277 23	7,710 35	38,082,222 87
33,250,014 48	1,555,941 38	205,872 54	1,100,223 07	187,541 96	101,407 87	89,683,850 01
1,890,160 69	15,116 75	.....	6,446 20	117 23	.....	3,854,677 51
108,246 17	.....	.....	553 99	1 10	.....	1,292,447 95
35,248,421 34	1,571,058 13	205,872 54	1,107,223 26	187,660 29	101,407 87	94,830,975 47

III.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production)	$222,711 49	$18,746,378 55	$1,598,716 38	.....
United States coin	76,419 57	4,232 06	.....	$16,406 30
Foreign bullion	58,028 43	636,275 39	.....	10,777 81
Foreign coin	7,648 71	1,233,411 62	.....	11,851 86
Jewelers' bars, old plate, &c	653,280 61	20,845 57	.....	45,377 64
Total	1,018,088 81	20,641,143 19	1,598,716 38	84,413 61
Re-deposits:				
Fine bars	.....	.....	.....	.....
Unparted bars	1,901,128 52	.....	.....	.....
Total Gold received and operated upon	2,919,217 33	20,641,143 19	1,598,716 38	84,413 61
SILVER.				
United States bullion (domestic production)	11,668,972 71	4,964,207 74	1,151,506 26	8,978,742 30
United States coin	399,933 08	8,490 98	15 94	4,822 44
Foreign bullion	279 94	1,568,864 91	.....	49,555 24
Foreign coin	548,646 42	42,375 09	.....	549,652 84
Jewelers' bars, old plate, &c	133,386 86	1,980 26	.....	31,814 90
Total	12,751,219 01	6,585,918 98	1,151,522 20	9,614,587 72
Re-deposits:				
Fine bars	866,662 16	32,052 62	.....	.....
Unparted bars	26,947 82	61,214 65	.....	.....
Total Silver received and operated upon	13,644,828 99	6,679,186 25	1,151,522 20	9,614,587,72
Gold and Silver deposits and purchases.	13,771,370 97	27,227,062 17	2,750,238 58	9,699,001 33
Re-deposits:				
Gold	1,901,128 52	.....	.....	.....
Silver	893,609 98	93,267 27	.....	.....
Total Gold and Silver received and operated upon	16,564,046 32	27,320,329 44	2,750,238 58	9,699,001 33

BY VALUE, DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
$7,536,303 67	$1,475,166 89	$184,800 78	$865,167 58	$161,187 94	$16,767 08	$30,807,200 36
162,360 31	.....	.....	.....	20 68	5,732 35	265,171 27
10,511,873 90	.....	.....	.....	114 18	239 42	11,217,309 13
5,071,248 23	.....	.....	.....	.....	4,761 62	6,328,922 04
1,129,448 55	3,437 14	.....	.....	1,115 37	46,072 27	1,899,577 15
24,411,234 66	1,478,604 03	184,800 78	865,167 58	162,438 17	73,572 74	50,518,179 95
1,238,875 51	.....	.....	.....	.....	.....	1,238,875 51
983,429 59	8,016 04	.....	.....	117 23	.....	2,892,691 38
26,633,539 76	1,486,620 07	184,800 78	865,167 58	162,555 40	73,572 74	54,649,746 84
5,493,742 11	21,527 43	2,321 96	22,937 82	888 25	190 32	32,305,036 90
1,899 54	.....	.....	.....	100 19	1 12	415,263 29
676,227 63	.....	.....	.....	.....	1,390 00	2,296,317 72
106,092 96	.....	.....	.....	6 02	.....	1,246,773 33
233,096 54	.....	.....	41 23	184 94	6,835 24	407,339 97
6,511,058 78	21,527 43	2,321 96	22,979 0	1,179 40	8,416 68	36,670,731 21
34,092 06	.....	.....	.....	.....	.....	932,806 84
27,019 64	.....	.....	.....	1 10	.....	115,183 21
6,572,170 48	21,527 43	2,321 96	22,979 05	1,180 50	8,416 68	37,718,721 26
30,922,293 44	1,500,131 46	187,122 74	888,146 63	163,617 57	81,989 42	87,188,911 16
2,222,305 10	8,016 04	.....	.....	117 23	.....	4,131,566 89
61,111 70	.....	.....	.....	1 10	.....	1,047,990 05
33,205,710 24	1,508,147 50	187,122 74	888,146 63	163,735 90	81,989 42	92,368,468 10

IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION NOT DISTRIBUTED, DUR-

Locality.	COINAGE MINTS.		
	Philadelphia.	San Francisco.	Carson.
Alabama	$593 95		
Alaska		$22, 512 37	
Arizona	13, 540 69	291, 884 31	
California	2, 818 25	5, 571, 096 32	$152, 661 52
Colorado	12, 528 65	272 37	
Dakota	340 30		
Georgia	1, 122 04		
Idaho	2, 271 50	368, 703 12	
Maryland	1, 065 93		
Michigan	5, 550 50		
Montana	246 73	91, 784 38	
Nevada		819, 695 36	1, 353, 003 71
New Mexico	140, 694 90	27, 852 78	
North Carolina	33, 570 16		
Oregon	1, 594 94	415, 703 88	
Pennsylvania			
South Carolina	2, 737 41		
Tennessee	123 38		
Utah	123 20	35, 740 32	
Vermont			
Virginia	2, 316 06		
Washington Territory		40, 283 87	
Wyoming	6, 761 75	184 21	
Other sources, not reported	10, 662 05	171, 818 07	
Total unrefined	238, 662 39	7, 857, 531 36	1, 505, 665 23
Refined bullion	15, 531 35	11, 297, 394 25	
Grand total	254, 193 74	19, 154, 925 61	1, 505, 665 23

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED ING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Helena.	Boisé.	Charlotte.	Saint Louis.	
$1,104 20	.....	.....	.....	$524 83	$271 81	$2,494 79
.....	.....	.....	.....	.....	.....	22,512 37
1,149 01	.....	.....	.....	.....	863 27	307,437 28
4,288 42	.....	.....	.....	.....	48 67	5,730,913 18
1,772,107 59	$1,474,165 45	.....	.....	.....	8,624 30	3,267,698 36
2,760,303 76	.....	.....	.....	.....	.....	2,760,644 06
17,315 13	.....	.....	.....	101,822 92	.....	120,260 09
66,386 11	.....	$200,928 46	$147,938 34	.....	479 61	786,707 14
.....	.....	.....	.....	.....	.....	1,065 93
23 41	.....	.....	.....	.....	.....	5,573 91
718,285 54	.....	823,786 12	.....	.....	131 67	1,634,234 44
9,181 28	.....	.....	.....	.....	.....	2,181,880 36
18,456 13	53,687 03	.....	.....	.....	18,955 15	259,645 99
2,503 57	.....	.....	.....	40,054 56	.....	76,128 28
.....	.....	.....	55,173 71	.....	.....	472,472 53
1,138 34	.....	.....	.....	.....	.....	1,138 34
.....	.....	.....	.....	43,023 05	.....	45,760 46
.....	.....	.....	.....	.....	.....	123 38
17,326 03	.....	.....	.....	.....	.....	53,189 55
53,522 11	.....	.....	.....	.....	.....	53,522 11
131 79	.....	.....	.....	.....	.....	2,447 85
.....	.....	.....	.....	.....	.....	40,283 87
.....	855 11	.....	.....	.....	530 49	8,331 56
186 12	.....	.....	.....	.....	376 76	183,043 00
5,443,408 54	1,528,707 59	1,024,714 58	203,112 05	185,425 36	30,281 73	18,017,508 83
2,254,002 21	.....	.....	.....	.....	.....	13,566,927 81
7,697,410 75	1,528,707 59	1,024,714 58	203,112 05	185,425 36	30,281 73	31,584,436 64

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION, NOT DISTRIBUTED, DUR

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	$6 42			
Alaska		$219 65		
Arizona	581 41	102, 280 59		
California	20 11	156, 920 23	$13, 094 81	
Colorado	625 19	3 43		
Dakota	1 76			
Georgia	8 16			
Idaho	1, 759 26	49, 985 90		
Maryland	2 35			
Michigan	12, 665 51			
Montana	6 02	620 45		
Nevada		1, 899, 494 70	1, 146, 027 50	
New Mexico	6, 978 78	674 71		
North Carolina	205 56			
Oregon	12 08	3, 994 28		
Pennsylvania				
South Carolina	56 05			
Tennessee	77			
Texas		102 34		
Utah		148, 731 93		
Virginia	6 67			
Washington Territory		408 37		
Wyoming	62 99	56		
Other sources, or not reported	3, 767 88	469, 952 75		
Total unrefined	26, 766 97	2, 833, 389 89	1, 159, 122 31	
Refined bullion	12, 257, 629 73	674, 927 70		$9, 705, 389 98
Grand total	12, 284, 396 70	3, 508, 317 59	1, 159, 122 31	9, 705, 389 98

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED ING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Helena.	Boisé.	Charlotte.	Saint Louis.	
$18 31	.....	.....	.....	$6 21	$5 63	$36 57
.....	.....	.....	.....	.....	.....	219 65
53, 151 44	.....	.....	.....	.....	13 70	156, 027 14
36 79	.....	.....	.....	.....	64	170, 072 58
611, 393 13	$23, 182 03	.....	.....	.....	196 28	635, 400 06
55, 386 37	.....	.....	.....	.....	.....	55, 388 13
215 35	.....	.....	.....	503 06	.....	726 57
54, 652 26	.....	$2, 277 47	$2, 070 46	.....	1 62	110, 746 97
.....	.....	.....	.....	.....	.....	2 35
24, 219 43	.....	.....	.....	.....	.....	36, 884 94
1, 667, 775 11	.....	73, 189 79	.....	.....	99	1, 741, 592 36
38 50	.....	.....	.....	.....	.....	3, 045, 560 70
336, 705 38	.....	.....	45 42	.....	133 44	344, 537 73
31 73	.....	.....	.....	314 47	.....	551 76
.....	.....	.....	644 60	.....	.....	4, 650 96
2, 588 47	.....	.....	.....	.....	.....	2, 588 47
.....	.....	.....	.....	203 57	.....	259 62
.....	.....	.....	.....	.....	.....	77
.....	.....	.....	.....	.....	.....	102 34
1, 158, 434 81	.....	.....	.....	.....	.....	1, 307, 166 74
2 15	.....	.....	.....	.....	.....	8 82
.....	.....	.....	.....	.....	.....	408 37
.....	.....	.....	.....	.....	6 09	69 64
97, 900 65	.....	.....	.....	.....	30	571, 621 58
4, 062, 549 88	23, 182 03	75, 467 26	2, 760 48	1, 027 31	358 69	8, 184, 624 82
1, 427, 470 04	.....	.....	.....	.....	2 64	24, 065, 420 09
5, 490, 019 92	23, 182 03	75, 467 26	2, 760 48	1, 027 31	361 33	32, 250, 044 91

VI.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION, NOT DISTRIBUTED, DURING

Locality.	MINTS.			ASSAY OFFICE.
	Philadelphia.	San Francisco.	Carson.	New York.
Alabama				$436 00
Alaska		$24,253 09		
Arizona	$160 07	267,192 99		532 78
California	1,941 21	6,294,694 02	$168,567 42	8,972 78
Colorado	12,050 27	272 38		1,421,545 48
Dakota	2,459 21			3,008,270 98
Georgia	4,054 27			33,959 96
Idaho	1,549 75	388,863 85		44,920 89
Montana	530 40	82,956 61		647,298 33
Nevada		830,656 68	1,430,148 98	83,381 82
New Mexico	129,923 71	19,172 26		16,269 35
North Carolina	46,554 36			3,292 45
Oregon	1,975 24	409,682 17		
South Carolina	3,627 67			
Tennessee	123 38			
Utah		27,157 84		28,280 47
Vermont				57,649 21
Virginia	2,024 20			
Washington Territory		34,878 03		
Wyoming	3,854 87			
Other sources, or not reported	10,016 10	104,385 22		1,140 98
Total unrefined	220,844 71	8,484,165 14	1,598,716 40	5,355,951 48
Refined bullion	1,866 77	10,262,213 38		2,180,352 21
Grand total	222,711 48	18,746,378 52	1,598,716 40	7,536,303 69

VII.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, REFINED DOMESTIC BULLION, NOT DISTRIBUTED,

Locality.	MINTS.				ASSAY OFFICE.
	Philadelphia.	San Francisco.	Carson.	New Orleans.	New York.
Alabama					$1 91
Alaska		$231 97			
Arizona	$167 70	485,677 36			80,632 39
California	40 27	430,480 12	$17,950 91		539 22
Colorado	746 08	1 77			73,045 05
Dakota	21 96				38,341 91
Georgia	14 82				303 51
Idaho	5 71	54,398 46			6,116 19
Michigan	15,028 71				23,260 31
Montana	1 79	560 23			1,202,289 43
Nevada		2,358,312 72	1,133,555 36		1,245 70
New Mexico	31,765 22	5,883 28			227,011 78
North Carolina	242 61				51 50
Oregon	19 25	3,945 96			
South Carolina	59 79				
Utah		286,570 44			2,038,732 87
Virginia	4 42				
Washington Territory		356 10			
Wyoming	23 93				
Other sources, or not reported	764 47	349,544 59			2,588 48
Total unrefined	48,906 73	3,975,963 00	1,151,506 27		3,694,160 25
Refined bullion	11,620,054 26	988,243 06		$8,978,742 29	1,799,581 86
Grand total	11,668,960 99	4,964,206 06	1,151,506 27	8,978,742 29	5,493,742 11

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
.....	.....	.....	$304 34	.....	$740 34
.....	.....	.....	.....	.....	24,253 09
.....	.....	.....	.....	.....	267,885 84
.....	.....	.....	.....	$83 31	6,474,258 74
$1,420,782 84	.....	.....	.....	6,974 03	2,861,625 00
.....	.....	.....	.....	.....	3,010,730 19
.....	.....	.....	76,986 26	.....	115,000 49
.....	$135,397 94	$125,699 46	.....	449 67	696,881 56
.....	.....	739,468 13	.....	.....	1,470,253 47
.....	.....	.....	.....	90 09	2,344,277 57
53,528 95	.....	.....	.....	8,639 47	227,533 74
.....	.....	.....	39,014 30	.....	88,861 11
.....	49,402 84	.....	.....	.....	461,060 25
.....	.....	.....	44,883 04	.....	48,510 71
.....	.....	.....	.....	.....	123 38
.....	.....	.....	.....	.....	55,438 31
.....	.....	.....	.....	.....	57,649 21
.....	.....	.....	.....	.....	2,024 20
.....	.....	.....	.....	.....	34,878 03
855 11	.....	.....	.....	530 49	5,240 47
.....	.....	.....	.....	.....	115,542 30
1,475,166 90	184,800 78	865,167 59	161,187 94	16,767 06	18,362,768 00
.....	.....	.....	.....	.....	12,444,432 36
1,475,166 90	184,800 78	865,167 59	161,187 94	16,767 06	30,807,200 36

WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
.....	.....	.....	$2 09	.....	$4 00
.....	.....	.....	.....	.....	231 97
.....	.....	.....	.....	.....	566,477 45
.....	.....	.....	.....	$1 06	449,011 58
$21,525 59	.....	.....	.....	128 64	95,447 13
.....	.....	.....	.....	.....	38,363 87
.....	.....	.....	382 97	.....	701 30
.....	$1,687 02	$1,413 96	.....	1 51	63,622 85
.....	.....	.....	.....	.....	38,289 02
.....	.....	21,523 87	.....	.....	1,224,375 32
.....	.....	.....	.....	12	3,493,113 90
.....	.....	.....	.....	68 02	264,728 30
.....	.....	.....	273 98	.....	568 09
.....	634 96	.....	.....	.....	4,600 17
.....	.....	.....	229 19	.....	288 98
.....	.....	.....	.....	.....	2,325,303 31
.....	.....	.....	.....	.....	4 42
.....	.....	.....	.....	.....	356 10
.....	.....	.....	.....	6 22	30 15
.....	.....	.....	.....	.....	352,897 54
21,525 59	2,321 98	22,937 83	888 23	205 57	8,918,415 45
.....	.....	.....	.....	.....	23,386,621 47
21,525 59	2,321 98	22,937 83	888 23	205 57	32,305,036 92

VIII.—COINAGE EXECUTED DURING THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	807	$16,140 00	952,000	$19,040,000 00
Eagles	142,520	1,425,200 00	79,000	790,000 00
Half eagles	298,278	1,491,390 00	205,500	1,027,500 00
Three dollars	1,890	5,670 00	.....	.....
Quarter eagles	2,793	6,982 50	.....	.....
Dollars	7,181	7,181 00	.....	.....
Total gold	453,469	2,952,563 50	1,236,500	20,857,500 00
SILVER.				
Dollars	14,717,552	14,717,552 00	2,900,000	2,900,000 00
Half dollars	5,115	2,557 50	.....	.....
Quarter dollars	8,715	2,178 75	.....	.....
Dimes	3,068,717	306,871 70	87,997	8,799 70
Total silver	17,800,099	15,029,159 95	2,987,997	2,908,799 70
MINOR.				
Five cents	7,033,820	351,691 00	.....	.....
Three cents	4,820	144 60	.....	.....
One cent	17,572,120	175,721 20	.....	.....
Total minor	24,610,760	527,556 80	.....	.....
Total coinage	42,864,328	18,509,280 25	4,224,497	23,766,299 70

IX.—COINAGE EXECUTED DURING THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	71	$1,420 00	916,000	$18,320,000 00
Eagles	76,905	769,050 00	124,250	1,242,500 00
Half eagles	191,048	955,240 00	177,000	885,000 00
Three dollars	1,106	3,318 00	.....	.....
Quarter eagles	1,993	4,982 50	.....	.....
Dollars	6,206	6,206 00	.....	.....
Total gold	277,329	1,740,216 50	1,217,250	20,447,500 00
SILVER.				
Dollars	14,070,875	14,070,875 00	3,200,000	3,200,000 00
Half dollars	5,275	2,637 50	.....	.....
Quarter dollars	8,875	2,218 75	.....	.....
Dimes	3,366,380	336,638 00	564,969	56,496 90
Total silver	17,451,405	14,412,369 25	3,764,969	3,256,496 90
MINOR.				
Five cents	11,273,942	563,697 10	.....	.....
Three cents	5,642	169 26	.....	.....
One cent	23,261,742	232,617 42	.....	.....
Total minor	34,541,326	796,483 78	.....	.....
Total coinage	52,270,060	16,949,069 53	4,982,219	23,703,996 90

FISCAL YEAR ENDED JUNE 30, 1885.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
49,618	$992,360 00	.....	.....	1,002,425	$20,048,500 00
3,169	31,690 00	.....	.....	224,689	2,246,890 00
5,402	27,010 00	.....	.....	509,180	2,545,900 00
.....	.....	.....	.....	1,890	5,670 00
.....	.....	.....	.....	2,793	6,982 50
.....	.....	.....	.....	7,181	7,181 00
58,189	1,051,060 00	.....	.....	1,748,158	24,861,123 50
776,000	776,000 00	10,135,000	10,135,000 00	28,528,552	28,528,552 00
.....	.....	.....	.....	5,115	2,557 50
.....	.....	.....	.....	8,715	2,178 75
.....	.....	.....	.....	3,156,714	315,671 40
776,000	776,000 00	10,135,000	10,135,000 00	31,699,096	28,848,959 65
.....	.....	.....	.....	7,033,820	351,691 00
.....	.....	.....	.....	4,820	144 60
.....	.....	.....	.....	17,572,120	175,721 20
.....	.....	.....	.....	24,610,760	527,556 80
834,189	1,827,060 00	10,135,000	10,135,000 00	58,058,014	54,237,639 95

CALENDAR YEAR ENDED DECEMBER 31, 1884.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
81,139	$1,622,780 00	.....	.....	997,210	$19,944,200 00
9,925	99,250 00	.....	.....	211,080	2,110,800 00
16,402	82,010 00	.....	.....	384,450	1,922,250 00
.....	.....	.....	.....	1,106	3,318 00
.....	.....	.....	.....	1,993	4,982 50
.....	.....	.....	.....	6,206	6,206 00
107,466	1,804,040 00	.....	.....	1,602,045	23,991,756 50
1,136,000	1,136,000 00	9,730,000	$9,730,000 00	28,136,875	28,136,875 00
.....	.....	.....	.....	5,275	2,637 50
.....	.....	.....	.....	8,875	2,218 75
.....	.....	.....	.....	3,931,349	393,134 90
1,136,000	1,136,000 00	9,730,000	9,730,000 00	32,082,374	28,534 866 15
.....	.....	.....	.....	11,273,942	563,697 10
.....	.....	.....	.....	5,642	169 26
.....	.....	.....	.....	23,261,742	232,617 42
.....	.....	.....	.....	34,541,326	796,483 78
1,243,466	2,940,040 00	9,730,000	9,730,000 00	68,225,745	53,323,106 43

X.—STANDARD OUNCES IN BARS MANUFACTURED

Description.	MINTS.			ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New York.
GOLD.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
Fine bars	21, 603. 510	.....	.....	783, 526. 685
Standard bars	.....	.....	.....	91, 028. 881
Unparted bars	.....	.....	17, 530. 830	392. 494
Sterling bars	.....	.....	.....	261, 634. 944
Mint bars	.....	.....	.....	381, 152. 322
Total gold	21, 603. 510	.....	17. 530. 830	1, 517, 735. 326
SILVER.				
Fine bars	18, 436. 37	2, 093, 779. 00	70, 275. 02	5, 713, 407. 37
Standard bars	.....	.....	.....	35, 557. 49
Unparted bars	.....	.....	16, 356. 85	111, 064. 92
Sterling bars	18, 309. 37	.....	.....	.....
Mint bars	.....	.....	.....	33, 870. 54
Total silver	36, 745. 74	2, 093, 779. 00	86, 631. 87	5, 893, 900. 32
Total gold and silver	58, 349. 250	2, 093, 779. 00	104, 162. 700	7, 411, 635. 646

XI.—VALUE OF BARS MANUFACTURED DURING

Description.	MINTS.			ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New York.
GOLD.				
Fine bars	$401, 925 76	.....	.....	$14, 577, 240 66
Standard bars	.....	.....	.....	1, 693, 560 58
Unparted bars	.....	.....	$326, 154 98	7, 302 21
Sterling bars	.....	.....	.....	4, 867, 626 86
Mint bars	.....	.....	.....	7, 091, 205 98
Total gold	401, 925 76	.....	326, 154 98	28, 236, 936 29
SILVER.				
Fine bars	21, 453 23	$2, 436, 397 38	81, 774 56	6, 648, 328 57
Standard bars	.....	.....	.....	41, 376 00
Unparted bars	.....	.....	19, 033 42	129, 239 17
Sterling bars	21, 305 44	.....	.....	.....
Mint bars	.....	.....	.....	39, 412 99
Total silver	42, 758 67	2, 436, 397 38	100, 807 98	6, 858, 356 73
Total gold and silver	444, 684 43	2, 436, 397 38	426, 962 96	35, 095, 293 02

DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*	
.....	.....	.....	.....	.....	805, 130. 195
.....	.....	.....	.....	.....	91, 028. 881
83, 198. 339	10, 917. 273	55, 424. 892	10, 029. 728	5, 036. 240	182. 529. 796
.....	.....	.....	.....	.....	261, 634. 944
.....	.....	.....	.....	.....	381, 152. 322
83, 198. 339	10, 917. 273	55, 424. 892	10, 029. 728	5, 036. 240	1, 721, 476. 138
.....	.....	.....	.....	.....	7, 895, 897. 76
.....	.....	.....	.....	.....	35. 557. 49
19, 922. 07	2, 372. 31	65, 366. 19	1, 097. 63	6, 626. 08	222, 806. 05
.....	.....	.....	.....	.....	18, 309. 37
.....	.....	.....	.....	.....	33, 870. 54
19, 922. 07	2, 372. 31	65, 366. 19	1, 097. 63	6, 626. 08	8, 206, 441. 21
103, 120. 409	13, 289. 583	120, 791. 082	11, 127. 358	11, 662. 320	9, 927, 917. 348

THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
.....	.....	.....	.....	.....	$14, 979, 166 42
.....	.....	.....	.....	.....	1, 693, 560 58
$1, 547, 876 07	$203, 112 05	$1, 031, 160 77	$186, 599 59	$93, 697 51	3, 395, 903 18
.....	.....	.....	.....	.....	4, 867, 626 86
.....	.....	.....	.....	.....	7, 091, 205 98
1, 547, 876 07	203, 112 05	1, 031, 160 77	186, 599 59	93, 697 51	32, 027, 463 02
.....	.....	.....	.....	.....	9, 187, 953 74
.....	.....	.....	.....	.....	41, 376 00
23, 182 04	2, 760 50	76, 062 50	1, 277 24	7, 710 33	259, 265 20
.....	.....	.....	.....	.....	21, 305 44
.....	.....	.....	.....	.....	39, 412 99
23, 182 04	2, 760 50	76, 062 50	1, 277 24	7, 710 33	9, 549, 313 37
1, 571, 058 11	205, 872 55	1, 107, 223 27	187, 876 83	101, 407 84	41, 576, 776 39

XII.—STANDARD OUNCES IN BARS MANUFACTURED

Description.	MINTS.		ASSAY OFFICES.
	Philadelphia.	San Francisco.	New York.
GOLD.			
Fine bars	21, 595. 848	292. 972	763, 198. 004
Standard bars	.....	.....	91, 028. 881
Unparted bars	.....	.....	392. 494
Sterling bars	.....	.....	196, 496. 425
Mint bars	.....	.....	394, 774. 171
Total gold	21, 595. 848	292. 972	1, 445, 889. 975
SILVER.			
Fine bars	15, 735. 26	1, 683, 417. 77	5, 327, 639. 02
Sterling bars	8, 844. 03	.....	.....
Standard bars	.....	.....	28, 295. 59
Unparted bars	.....	52. 74	103, 824. 76
Mint bars	.....	.....	156, 164. 88
Total silver	24, 579. 29	1, 683, 470. 51	5, 615, 924. 25
Total gold and silver	46, 175. 138	1, 683, 763. 482	7, 061, 814. 225

XIII.—VALUE OF BARS MANUFACTURED DURING

Description.	MINTS.		ASSAY OFFICES.
	Philadelphia.	San Francisco.	New York.
GOLD.			
Fine bars	$401, 783 24	.....	$14, 199, 032 63
Standard bars	.....	.....	1, 693, 560 58
Unparted bars	.....	$5, 450 64	7, 302 21
Mint bars	.....	.....	7, 344, 635 74
Sterling bars	.....	.....	3, 655, 747 44
Total gold	401, 783 24	5, 450 64	26, 900, 278 60
SILVER.			
Fine bars	21, 716 71	1, 958, 886 13	6, 199, 434 50
Sterling bars	6, 884 64	.....	.....
Standard bars	.....	.....	32, 925 78
Unparted bars	.....	61 37	120, 814 27
Mint bars	.....	.....	181, 719 13
Total silver	28, 601 35	1, 958, 947 50	6, 534, 893 68
Total gold and silver	430, 384 59	1, 964, 398 14	33, 435, 172 28

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
.....	.....	.....	.....	.....	785, 086. 824
.....	.....	.....	.....	.....	91, 028. 881
79, 905. 829	9, 933. 042	46, 502. 757	8, 737. 353	3, 954. 535	149, 426. 010
.....	.....	.....	.....	.....	196, 496. 425
.....	.....	.....	.....	.....	394, 774. 171
79, 905. 829	9, 933. 042	46, 502. 757	8, 737. 353	3, 954. 535	1, 616, 812. 311
.....	.....	.....	.....	.....	7, 026, 792. 05
.....	.....	.....	.....	.....	8, 844. 03
.....	.....	.....	.....	.....	28, 295. 59
18, 500. 13	1, 995. 46	19, 747. 62	1, 014. 49	7, 233. 09	152, 368. 29
.....	.....	.....	.....	.....	156, 164. 88
18. 500. 13	1, 995. 46	19, 747. 62	1, 014. 49	7, 233. 09	7, 372, 464. 84
98, 405. 959	11, 928. 502	66, 250. 377	9, 751. 843	11, 187, 625	8, 989, 277. 151

THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
.....	.....	.....	.....	.....	$14, 600, 815 87
.....	.....	.....	.....	.....	1, 693, 560 58
$1, 486, 620 07	$184, 800 78	$865, 167 57	$162, 555 41	$73, 572 73	2, 785, 469 41
.....	.....	.....	.....	.....	7, 344, 635 74
.....	.....	.....	.....	.....	3, 655, 747 44
1, 486, 620 07	184, 800 78	865, 167 57	162, 555 41	73, 572 73	30, 080, 229 04
.....	.....	.....	.....	.....	8, 180, 037 34
.....	.....	.....	.....	.....	6, 884 64
.....	.....	.....	.....	.....	32, 925 78
21, 527 42	2, 321 99	22, 979 05	1, 180 50	8, 416 69	177, 301 29
.....	.....	.....	.....	.....	181, 719 13
21, 527 42	2, 321 99	22, 979 05	1, 180 50	8, 416 69	8, 578, 868 18
1, 508, 147 49	187, 122 77	888, 146 62	163, 735 91	81, 989 42	38, 659, 097 22

XIV.—STATEMENT OF EARNINGS AND EXPENDITURES OF THE
ENDED

EARNINGS

Sources.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Parting and refining charges	$12,188 02	$94,909 23	$694 89	$19,047 75
Melting, alloy, and bar charges	633 36	2,368 88	652 14	548 31
Charge for assaying, melting, and stamping	.....	.....	.....	.....
Seignorage on standard silver dollars coined	2,250,873 35	440,436 29	1,547,923 30	116,045 90
Seignorage on subsidiary silver coined	10,197 61	.....	.....	.....
Seignorage on minor coins manufactured	452,351 40	.....	.....	.....
Profits on sale of medals and proof coins	2,566 59	.....	.....	.....
Receipts from assays of ores and bullion	392 00	234 00	88 00	114 00
Deposit Melting-room fluxes and sweeps	1,257 73	904 36	191 73	139 86
Surplus bullion returned by Melter and Refiners	.....	32,990 56	.....	688 33
Gain on bullion shipped the mint for coinage	.....	.....	.....	.....
Proceeds of sale of old material	712 31	2,050 04	400 00	25 52
Profits from redemption fund	12 99	.....	.....	.....
Total	2,731,185 36	573,893 36	1,549,950 06	136,609 67

EXPENDITURES

Salaries of officers and clerks	40,673 91	41,900 00	31,946 57	29,268 49
Wages of workmen and adjusters	367,854 51	217,723 75	100,606 86	54,552 00
Contingent expenses, less amount paid for wastage and loss on sweeps sold*	127,259 82	27,500 05	51,015 07	21,677 13
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold	7,793 73	100,104 48	.....	18,732 95
Wastages of the operative departments	4,848 58	1,495 40	8,748 86	531 73
Loss on sweeps of the year	4,593 04	3,442 24	1,810 13	2,435 04
Expenses of distributing silver coins	28,922 34	25,733 42	10,634 25	2,264 70
Expenses of distributing minor coins	12,251 98	.....	.....	.....
Minor coinage metal wasted	405 29	.....	.....	.....
Loss on sale of plumbic melts	.....	.....	.....	.....
Total	594,603 20	417,899 34	204,761 74	129,462 04

* Includes maintenance and improvement of plant.

UNITED STATES MINTS AND ASSAY OFFICES FOR THE FISCAL YEAR JUNE 30, 1885.

AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Charlotte.	Helena.	Saint Louis.	
$109,665 70	.....	.....	.....	.....	.....	$236,505 59
4,331 79	.....	.....	.....	.....	.....	8,534 48
.....	$1,671 37	$257 53	$262 34	$1,366 88	$133 91	3,992 03
.....	.....	.....	.....	.....	.....	4,355,278 84
.....	.....	.....	.....	.....	.....	10,197 61
.....	.....	.....	.....	.....	.....	452,351 40
.....	.....	.....	.....	.....	.....	2,566 59
633 04	141 00	140 00	187 14	1,413 50	281 00	3,623 68
3,609 84	890 45	123 68	38 54	336 10	40 73	7,533 02
25,143 54	.....	.....	.....	.....	.....	58,822 43
.....	1,966 26	10 84	698 70	1,372 61	328 01	4,376 42
15 00	.....	.....	5 00	215 21	.....	3,423 08
.....	.....	.....	.....	.....	.....	12 99
143,398 91	4,969 08	532 05	1,191 72	4,704 30	783 65	5,147,218 16

AND LOSSES.

89,250 00	10,715 02	2,758 28	2,750 00	7,950 00	3,500 00	210,712 27
23,365 00	12,438 75	3,685 00	345 94	12,413 75	1,382 50	794,368 06
9,074 26	5,091 58	1,775 00	942 51	9,276 06	1,617 59	255,229 07
34,023 28	.....	.....	.....	.....	.....	210,654 44
.....	.....	.....	.....	.....	.....	15,624 57
6,143 23	.....	.....	.....	.....	.....	18,423 68
.....	.....	.....	.....	.....	.....	†67,554 71
.....	.....	.....	.....	.....	.....	12,251 98
.....	.....	.....	.....	.....	.....	405 29
32 70	.....	.....	.....	.....	.....	32 70
161,888 47	28,245 35	8,218 28	4,038 45	29,639 81	6,500 09	1,585,256 77

† The expenses of the year were $2.70 more, but this amount was overpaid and disallowed in bills of the previous year.

XV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

Names.	Gold.	Silver.	Bronze.
Adams Academy	1	.....	.....
Adams, John, President	.....	.....	2
Adams, J. Q., President	.....	.....	2
Agassiz, Professor	.....	.....	2
Allegiance	.....	.....	2
Alumni Association, Philadelphia College	1	.....	.....
Armstrong, Colonel (for Kittaning)	.....	.....	2
Army Marksmanship, First Prize	.....	.....	1
Army Marksmanship, Second Prize	.....	.....	1
Army Marksmanship, Third Prize	.....	.....	1
Army Marksmanship, Skirmish	.....	.....	1
Arthur, C. A. President	.....	.....	2
Arthur Indian Peace	.....	6	5
Arthur, President	.....	.....	5
Bainbridge, Captain (Capture of Java)	.....	.....	2
Baltimore Female College	.....	12	.....
Biddle, Captain (Capture of Penguin)	.....	.....	2
Blakely, Captain (Capture of Reindeer)	.....	.....	2
Bridge, San Francisco School	.....	65	.....
Brown, Major-General (for Chippewa, &c.)	.....	.....	2
Buchanan, James, President	.....	.....	2
Burchard, H. C., Director of Mint	.....	.....	30
Burrows, Captain (Capture of Boxer)	.....	.....	2
Captains Creighton, Low, and Stouffer	.....	.....	2
Captains Creighton, Low, and Stouffer (Congress)	.....	.....	2
Carney	.....	12	.....
Cassin, Lieutenant (for Lake Champlain)	.....	.....	2
Commencement of Cabinet	.....	.....	2
Corcoran Gallery of Art	1	.....	28
Croghan, Colonel (for Sandusky)	.....	.....	2
Decatur, Captain (Capture of Macedonian)	.....	.....	2
DeFleury, Count (for Stony Point)	.....	.....	2
Denman School	.....	28	.....
Department of State	50	50	.....
Department Marksmanship Prize	8	.....	1
Department Marksmanship Skirmish Prize	.....	8	1
Director Linderman	.....	.....	1
Division Marksmanship First Prize	4	.....	1
Division Marksmanship Second Prize	9	.....	1
Division Marksmanship Third Prize	.....	24	1
Division Marksmanship Skirmish Prize	.....	3	1
Dodd, H. M	1	1	.....
Elliott, Captain (for Lake Erie)	.....	.....	2
Emancipation Proclamation	.....	.....	2
Field, C. W. (Atlantic Cable)	.....	.....	2
Fillmore, Millard, President	.....	.....	2
First Steam Coinage	.....	.....	2
Franklin School, Boston	.....	25	.....
Garfield, J. A., President	.....	.....	2

V.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA, &C.—Continued.

Names.	Gold.	Silver.	Bronze.
Gaines, Major-General (for Fort Erie)	.....	.....	2
Gates, Major-General (for Saratoga)	.....	.....	2
Grant Indian Peace	.....	2	.....
Grant Indian Peace	.....	.....	2
Grant, Major-General	.....	.....	2
Grant, U. S., President	.....	.....	13
Great Seal	.....	.....	7
Harrison, Major-General (for Thames)	.....	.....	2
Hayes, R. B., President	.....	.....	13
Henley, Captain (for Lake Champlain)	.....	.....	2
Horn, J. (Life-saving)	.....	.....	2
Hosack, Dr	.....	.....	2
Howard, John E. (for Cowpens)	.....	.....	2
Hull, Captain (Capture of Guerriere)	.....	.....	2
Ingraham, Captain (Rescue of Koszta)	.....	.....	2
Jackson, Major-General (New Orleans)	.....	.....	2
Jackson, A., President	.....	.....	2
Japanese Embassy	.....	.....	2
Jefferson, Thomas, President	.....	.....	2
Johnson, A., President	.....	.....	4
Jones, Capt. J. (Capture of Frolic)	.....	.....	2
Jones, J. P. (for Serapis)	.....	.....	2
Ketchum, J	6	29	.....
Life-saving	22	21	.....
Lawrence, Captain (Capture of Peacock)	.....	.....	2
Lee, Colonel (Light Horse Harry)	.....	.....	2
Let us have peace	.....	.....	2
Lincoln, A., President	.....	.....	2
Lincoln School	.....	21	.....
Linderman, H. R., Director	.....	.....	2
McKee	1	.....	.....
McCall, Lieutenant (Capture of Boxer)	.....	.....	2
Macdonough, Captain (Lake Champlain)	.....	.....	2
Macomb, Major-General (for Plattsburgh)	.....	.....	2
Madison, J., President	.....	.....	2
Massachusetts Charitable Mechanics' Association	41	200	300
Massachusetts Horticultural Society	.....	27	3
Massachusetts Humane Society	2	50	50
Metis (shipwreck)	.....	.....	2
Miller, Brigadier-General (for Chippewa, &c.)	.....	.....	2
Monroe, J., President	.....	.....	2
Morgan, General (for Cowpens)	.....	.....	2
National Convention of Cattlemen	1	2	.....
New England Agricultural Society	.....	50	.....
New England Kennel Club	.....	41	26
New York State Agricultural Society	14	.....	.....
Norman (American Society Civil Engineers)	2	.....	5
North Cosmopolitan School (Excelsior)	.....	15	.....
Pacific Railroad	.....	.....	2

XV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA, &C.—Continued.

Names.	Gold.	Silver.	Bronze.
Pancoast, Dr. Joseph	.....	.....	2
Patterson, Robert M., Director	.....	.....	2
Peabody	.....	100	.....
Peabody (planchets cut and bronzed)	.....	.....	1,027
Pennsylvania Volunteers (Lake Erie)	.....	.....	2
Perry, Captain (for Lake Erie)	.....	.....	2
Perry, Captain (Pennsylvania) for Lake Erie	.....	.....	2
Perry, Commodore (Boston)	.....	.....	2
Philadelphia College of Pharmacy	2	.....	.....
Philodemic Society, Georgetown College	1	.....	.....
Pierce, F., President	.....	.....	2
Polk, J. K., President	.....	.....	2
Pollock, James, Director	.....	.....	2
Porter, Major-General (for Chippewa, &c.)	.....	.....	2
Portland High School	.....	8	.....
Preble, Captain (before Tripoli)	.....	.....	2
Presidency Relinquished	.....	.....	2
Rescue of Brig Somers	.....	.....	2
Rittenhouse, D., Director	.....	.....	2
Ripley, Brigadier-General (Chippewa, &c.)	.....	.....	2
Rose, Dr. Frederick	.....	.....	2
Saint Louis Agricultural and Mechanical Association	3	45	18
Santini	1	.....	.....
Scott, Major-General (Chippewa)	.....	.....	2
Scott, Major-General (Mexico)	.....	.....	2
Scott, Major-General (Virginia)	.....	.....	2
Seward-Robinson	.....	.....	2
Shakspeare	1	.....	.....
Shelby, Governor (for Thames)	.....	.....	2
Shipwreck Medal	.....	.....	2
Snowden, A. L., Superintendent	.....	.....	26
Snowden, J. R., Director	.....	.....	2
Society of Cincinnati	.....	.....	10
South Carolina Centennial	.....	.....	11
Stuart, Captain (Cyane and Levant)	.....	.....	2
The Cabinet Medal	.....	.....	2
Taylor, Major-General (Buena Vista)	.....	.....	2
Taylor, Major-General (Monterey)	.....	.....	2
Taylor, Major-General (Palo Alto)	.....	.....	2
Taylor, Z., President	.....	.....	3
Truxton, Captain (L'Insurgente)	.....	.....	2
Tyler, J., President	.....	.....	3
United States Coast Survey (Gallantry)	.....	.....	2
United States Diplomatic (1776)	.....	.....	2
Valley Forge Centennial	.....	.....	2
Van Buren, M., President	.....	.....	3
Vanderbilt, C. (Congress)	.....	.....	2
Warrington, Captain (Epervier)	.....	.....	2
Washington and Lee University	2	.....	.....
Washington and Lincoln	1	.....	.....
Washington before Boston	.....	.....	2
Washington, Col. William (Cowpens)	.....	.....	2
Time increases his fame	.....	.....	2
Total	175	845	1,787

XVI.—MEDALS AND PROOF SETS SOLD DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

Description.	Number sold.	Value.
MEDALS:		
Gold	158	$4,744 65
Silver	904	2,584 25
Bronze	1,715	736 66
Total	2,777	8,065 56
PROOF SETS:		
Gold	30	$1,290 00
Silver	746	2,238 00
Minor	2,281	273 72
Total	3,057	3,801 72

No pattern pieces were struck for sale during the year.

XVII. — COINAGE AND MEDAL DIES MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

Denomination.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
GOLD:					
Double eagle	2	20	10	.....	32
Eagle	12	20	10	.....	42
Half eagle	16	20	8	.....	44
Three dollar	4	.....	.....	.....	4
Quarter eagle	4	.....	.....	.....	4
Dollar	7	.....	.....	.....	7
Total	45	60	28	.....	133
SILVER:					
Dollar	131	40	20	124	315
Half dollar	2	.....	.....	.....	2
Quarter dollar	4	.....	.....	.....	4
Dime	46	10	.....	.....	56
Total	183	50	20	124	377
MINOR:					
Five cent	170	.....	.....	.....	170
Three cent	4	.....	.....	.....	4
One cent	210	.....	.....	.....	210
Total	384	.....	.....	.....	384

TOTAL NUMBER OF DIES.

Gold coinage	133
Silver coinage	377
Minor coinage	384
Proof coinage	26
Reproductions:	
Charles Stewart, obverse and reverse	2
Bainbridge, obverse	1
Indian Peace, obverse and reverse	2
New Orleans Souvenir Medals:	
Hubs for large size	2
Hubs for small size	2
Working dies, large size	4
Working dies, small size	4
Cleveland Presidential Medal	2
Annual assay	1
Total	940

XVIII.—AMOUNT EXPENDED FOR THE DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1885.

Fiscal years.	Amount expended.
1879	$1,299 97
1880	12,592 83
1881	23,763 46
1882	24,565 84
1883	28,512 54
1884	29,152 32
1885	12,251 98
Total	132,138 94

XIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND

	DEPOSITS.		COINAGE.	
			Gold.	
	1884.	1885.	1884.	
			Pieces.	*Value.*
Philadelphia	$16,802,750 40	$18,101,424 04	425,334	$2,777,154 00
San Francisco	30,458,125 14	25,399,707 10	1,294,450	23,543,500 00
Carson	2,410,552 13	2,664,803 72	107,955	1,612,170 00
New Orleans	9,207,879 97	10,243,397 18	.....	.....
Denver	1,387,027 37	1,571,058 13	.....	.....
New York	26,568,073 15	35,248,421 34	.....	.....
Boisé	172,012 64	205,872 54	.....	.....
Helena	756,708 82	1,107,223 26	.....	.....
Charlotte	133,544 27	187,660 29	.....	.....
Saint Louis	58,480 03	101,407 87	.....	.....

	COINAGE—Continued.			
	Minor.			
	1884.		1885.	
	Pieces.	*Value.*	*Pieces.*	*Value.*
Philadelphia	55,955,029	$1,174,709 73	24,610,760	$527,556 80
San Francisco	.....	.....	.....	.....
Carson	.....	.....	.....	.....
New Orleans	.....	.....	.....	.....
Denver	.....	.....	.....	.....
New York	.....	.....	.....	.....
Boisé	.....	.....	.....	.....
Helena	.....	.....	.....	.....
Charlotte	.....	.....	.....	.....
Saint Louis	.....	.....	.....	.....

ASSAY OFFICES DURING THE FISCAL YEARS 1884 AND 1885.

COINAGE—Continued.

Gold—Continued.		Silver.			
1885.		1884.		1885.	
Pieces.	*Value.*	*Pieces.*	*Value.*	*Pieces.*	*Value.*
453,469	$2,952,563 50	19,406,793	$13,854,387 80	17,800,099	$15,029,159 95
1,236,500	20,857,500 00	5,300,000	4,850,000 00	2,987,997	2,908,799 70
58,189	1,051,060 00	1,164,000	1,164,000 00	776,000	776,000 00
.....	.....	8,905,000	8,905,000 00	10,135,000	10,135,000 00
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

COINAGE—Continued.

Total.

1884.		1885.	
Pieces.	*Value.*	*Pieces.*	*Value.*
75,787,156	$17,806,251 53	42,864,328	$18,509,280 25
6,594,450	28,393,500 00	4,224,497	23,766,299 70
1,271,955	2,776,170 00	834,189	1,827,060 00
8,905,000	8,905,000 00	10,135,000	10,135,000 00
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

XIX.—COMPARISON OF THE BUSINESS OF BARS MANUFACTURED.

	GOLD.			
	Fine.		Mint.	
	1884.	1885.	1884.	1885.
Philadelphia	$521,095 65	$401,925 76	.....	.....
San Francisco	.....	.....	.....	.....
Carson	.....	.....	.....	.....
New Orleans	.....	.....	.....	.....
Denver	.....	.....	.....	.....
New York	13,161,450 71	14,577,240 66	$5,727,797 27	$7,091,205 98
Boisé	.....	.....	.....	.....
Helena	.....	.....	.....	.....
Charlotte	.....	.....	.....	.....
Saint Louis	.....	.....	.....	.....

	SILVER.			
	Fine.		Standard.	
	1884.	1885.	1884.	1885.
Philadelphia	$48,270 10	$21,453 23	.....	.....
San Francisco	1,234,578 69	2,436,397 38	.....	.....
Carson	.....	81,774 56	.....	.....
New Orleans	.....	.....	.....	.....
Denver	.....	.....	.....	.....
New York	6,081,756 65	6,648,328 57	$37,163 64	$41,376 00
Boisé	.....	.....	.....	.....
Helena	.....	.....	.....	.....
Charlotte	.....	.....	.....	.....
Saint Louis	.....	.....	.....	.....

THE MINTS AND ASSAY OFFICES—Continued.

BARS MANUFACTURED.

GOLD—Continued.

Standard.		Unparted.		Sterling.	
1884.	1885.	1884.	1885.	1884.	1885.
.....	.....	.....	.....	.....	.....
.....	.....	$5,450 64	.....	.....	.....
.....	.....	.....	$326,154 98	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	1,367,601 10	1,547,876 07	.....	.....
$1,388,946 66	$1,693,560 58	.....	7,302 21	$613,234 34	$4,867,626 86
.....	.....	169,979 63	203,112 05	.....	.....
.....	.....	734,269 64	1,031,160 77	.....	.....
.....	.....	132,504 66	186,599 59	.....	.....
.....	.....	53,255 27	93,697 51	.....	.....

SILVER—Continued.						Total gold and silver.	
Mint.		Unparted.		Sterling.			
1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.
.....	.....	.....	.....	$6,012 01	$21,305 44	$575,377 76	$444,684 43
.....	.....	$61 37	.....	.....	.....	1,240,090 70	2,436,397 38
.....	.....	.....	$19,033 42	.....	.....	.....	426,962 96
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	19,426 27	23,182 04	.....	.....	1,387,027 37	1,571,058 11
$181,719 13	$39,412 99	.....	129,239 17	.....	.....	27,192,068 40	35,095,293 02
.....	.....	2,033 01	2,760 50	.....	.....	172,012 64	205,872 55
.....	.....	22,439 18	76,062 50	.....	.....	756,708 82	1,107,223 27
.....	.....	1,039 61	1,277 24	.....	.....	133,544 27	187,876 83
.....	.....	5,224 76	7,710 33	.....	.....	58,480 03	101,407 84

XIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES, &C.—Continued.

BULLION OPERATIONS AND WASTAGES.

	GOLD OPERATED UPON BY MELTER AND REFINER.		SILVER OPERATED UPON BY MELTER AND REFINER.	
	1884.	1885.	1884.	1885.
	Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
Philadelphia	764, 264	646, 626	26, 370, 821	28, 936, 069
San Francisco	2, 323, 092	2, 082, 611	10, 903, 752	6, 605, 722
Carson	186, 893	142, 208	2, 241, 395	1, 919, 424
New Orleans	.....	11, 609, 352	16, 301, 242	18, 683, 325

	GOLD OPERATED UPON BY COINER.		SILVER OPERATED UPON BY COINER.	
	1884.	1885.	1884.	1885.
	Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
Philadelphia	541, 311	451, 124	25, 503, 602	28, 092, 546
San Francisco	2, 329, 181	2, 083, 492	9, 779, 063	4, 703, 610
Carson	172, 920	117, 440	2, 194, 509	1, 536, 760
New Orleans	.....	.....	15, 146, 418	17, 425, 292

	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1884.	1885.	1884.	1885.
	Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
Philadelphia	18	7	.....	1, 561
San Francisco	.....	.....	16, 309	.....
Carson	71	.....	1, 833	62
New Orleans	.....	9	9, 089	6, 050

	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1884.	1885.	1884.	1885.
	Standard ozs.	*Standard ozs.*	*Standard ozs.*	*Standard ozs.*
Philadelphia	15	940	6, 092	3, 089
San Francisco	120	70	618	192
Carson	6	9	472	290
New Orleans	.....	.....	1, 708	2, 767

XX.—WASTAGE AND *LOSS ON SALE OF SWEEPS, 1885.

Losses.	Philadelphia mint.	San Francisco mint.	Carson mint.	New Orleans mint.	New York assay office.	Total.
Melter and refiner's gold wastage	$146 70			$177 04		$323 74
Coiner's gold wastage	50 81	$1,308 59	$178 79			1,538 19
Melter and refiner's silver wastage	1,561 81		62 53	5,881 84		7,506 18
Coiner's silver wastage	3,089 26	186 81	290 41	2,689 98		6,256 46
Loss on sale of sweeps	4,593 04	3,442 24	2,435 04	1,810 13	$6,143 23	18,423 68
Total	9,441 62	4,937 64	2,966 77	10,558 99	6,143 23	34,048 25
PAID AS FOLLOWS:						
From contingent appropriation	483 69		808 28			1,291 97
From parting and refining appropriation	457 24		804 14	1 83		1,263 21
From surplus bullion	1,491 24	4,937 64	531 73	191 73	6,143 23	13,295 57
From silver profit fund	7,009 45		822 62	10,365 43		18,197 50
Total	9,441,62	4,937 64	2,966 77	10,558 99	6,143 23	34,048 25

*These losses are now paid from surplus bullion, as far as practicable, and the balance reimbursed from the appropriations and silver profit fund.

XXI.—STATEMENT BY MONTHS OF FINE GOLD BARS EXCHANGED FOR GOLD COIN AT THE MINT AT PHILADELPHIA, AND ASSAY OFFICE AT NEW YORK, FROM JULY 1, 1884, TO JUNE 30, 1885.

Month.	Philadelphia.	New York.	Total.
1884.			
July	$15,054 69	$55,936 42	$70,991 11
August	20,068 62	222,469 48	242,538 10
September	30,085 67	262,780 09	292,865 76
October	25,082 70	213,587 39	238,670 09
November	20,068 38	104,887 72	124,956 10
December	15,047 28	146,933 22	161,980 50
1885.			
January	20,055 10	138,461 65	158,516 75
February	30,098 40	169,231 41	199,329 81
March	30,074 06	101,323 56	131,397 62
April	30.093 30	106,944 87	137,038 17
May	25,074 23	122,513 37	147,587 60
June	25,078 77	134,071 40	159,150 17
	285,881 20	1,779,140 58	2,065,021 78

XXII.—STATEMENT SHOWING THE ASSETS AND LIABILITIES OF

ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard Weight.	Value.	Standard Weight.	Value (cost).
COINAGE MINTS.				
Philadelphia	1,371,577,048	$25,517,712 42	*1,636,019.42	$1,599,930 57
San Francisco	42,378,348	788,434 40	153,837.11	150,129 30
Carson	49,864,239	927,706 65	690,665.91	671,126 81
New Orleans	18,581,774	345,707 42	1,292,141.73	1,256,029 73
ASSAY OFFICES.				
New York	2,094,980,985	38,976,390 17	915,578.53	938,634 51
Denver	5,222,478	97,162 38	1,298.07	1,246 92
Helena	8,993,787	167,326 27	37,271.99	37,231 62
Boisé	816,580	15,193 12	149.62	143 64
Charlotte	79,946	1,487 39	13.94	13 46
Saint Louis	536,157	9,975 03	100.50	100 37
Total	3,593,031,342	66,847,095 25	4,727,076.82	4,654,586 93

LIABILITIES.

Institutions.	Bullion Fund.
COINAGE MINTS.	
Philadelphia	$40,628,559 25
San Francisco	37,320,965 70
Carson	5,056,035 24
New Orleans	17,788,992 87
ASSAY OFFICES.	
New York	47,112,814 14
Denver	129,568 98
Helena	302,968 79
Boisé	67,442 34
Charlotte	10,214 93
Saint Louis	15,259 13
Total	148,432,821 37

*Includes 1,980.12, cost $1,936.62, bars in Melter and Refiner's hands, supposed to be missing, held in "Suspense" account.

UNITED STATES MINTS AND ASSAY OFFICES, JUNE 30, 1885.

ASSETS.

Gold Coin.	Silver Coin.	Minor Coin.	Minor Coinage Metal.	Value of Bullion shipped for Coinage.	Old deficiencies brought forward.**	Total.
$2,688,747 00	$11,080,794 79	$54,261 27	$63,162 22	.....	.....	$41,004,608 27
3,794,215 00	32,236,776 55	.....	.....	.....	†$413,557 96	37,383,113 21
100,375 00	3,388,230 89	.....	.....	.....	.....	5,087,439 35
1 83	16,625,654 60	.....	.....	.....	.....	18,227,393 58
7,397,029 91	18,892 38	.....	.....	.....	.....	47,330,946 97
31,249 45	.....	.....	.....	.....	.....	129,658 75
36,927 15	.....	.....	.....	§$64,849 19	.....	306,334 23
‡30,695 49	2 16	.....	.....	¶21,622 49	.....	67,656 90
9,418 53	.....	.....	.....	.....	.....	10,919 38
5,907 65	.....	.....	.....	.....	.....	15,983 05
14,094,567 01	63,350,351 37	54,261 27	63,162 22	86,471 68	413,557 96	149,564,053 69

LIABILITIES.

Undeposited Earnings.	Seignorage on Silver.	Unpaid Depositors.	Minor Coin Profits.	Minor Coin Metal Fund.	Total.
$1,060 26	$230,823 17	$26,812 10	$67,353 49	$50,000 00	$41,004,608 27
28,957 28	25,587 22	7,603 01	.....	.....	37,383,113 21
358 55	31,045 56	.....	.....	.....	5,087,439 35
416 80	437,910 12	73 79	.....	.....	18,227,393 58
61,398 23	.....	156,734 60	.....	.....	47,330,946 97
89 77	.....	.....	.....	.....	129,658 75
3,365 44	.....	.....	.....	.....	306,334 23
214 56	.....	.....	.....	.....	67,656 90
704 45	.....	.....	.....	.....	10,919 38
25 88	.....	698 04	.....	.....	15,983 05
96,591 22	725,366 07	191,921 54	67,353 49	50,000 00	149,564 053 69

† Deficiencies in "Bullion Fund" incurred prior to organization of Mint Bureau.

‡ There was a deficiency of $12,523.67 in the cash of N. H. Camp when suspended May 15, 1885, o which $11,857.37 belonged to the "Bullion Fund," and $666.30 consisted of "profits."

§ Included in balance of Bullion of Assay Office at New York.

¶ Included in balance of Bullion of Mint at Philadelphia.

** Does not include deficiencies in extinct mints.

XXIII.—STATEMENT SHOWING THE NUMBER OF STANDARD OUNCES OF SILVER BULLION ON HAND AT THE COINAGE MINTS AND ASSAY OFFICE AT NEW YORK, JANUARY 1, 1884, AND DECEMBER 31, 1884.

	Philadelphia.	San Francisco.	New Orleans.	Carson.	New York.	Total.
Jan. 1, 1884.....	2,331,632.80	458,261.23	1,498,840.86	484,516.39	990,783.51	5,764,034.79
Dec. 31, 1884.....	1,655,099.44	1,205,542.67	1,381,039.20	490,849.62	971,143.42	5,703,674.35
Increase.....	.....	747,281.44	.....	6,333.23	.....	753,614.67
Decrease	676,533.36	.....	117,801.66	.....	19,640.09	813,975.11

Net decrease, 60,360.44 standard ounces.

XXIV.—STATEMENT SHOWING THE NUMBER OF OUNCES AT STANDARD, AND COST OF SILVER BULLION PURCHASED AND DELIVERED AT THE COINAGE MINTS AND THE NUMBER OF SILVER DOLLARS COINED EACH MONTH FROM JULY 1, 1884, TO JUNE 30, 1885.

Date.	Standard ounces.	Cost.	Coinage.
1884.			
July	2,068,936.37	$2,064,142 32	$2,325,000 00
August	2,029,831.33	2,023,991 11	2,350,000 00
September	2,100,918.60	2,094,608 64	2,350,000 00
October	2,363,335.65	2,352,353 33	2,350,000 00
November	2,210,504.02	2,167,546 94	2,450,000 00
December	2,021,147.54	1,960,997 61	2,381,165 00
1885.			
January	2,004,657.24	1,959,990 52	2,385,200 00
February	1,592,792.98	1,541,166 73	2,300,000 00
March	2,261,156.03	2,186,812 27	2,450,200 00
April	2,367,458.30	2,292,205 51	2,410,000 00
May	1,921,777.40	1,879,021 17	2,400,000 00
June	1,266,897.44	1,224,624 10	2,375,150 00
Total	24,212,412.90	23,747,460 25	28,526,715 00
Purchased and coined from March 1, 1878, to June 30, 1884	153,141,022.27	156,190,060 19	175,355,829 00
Total to June 30, 1885	177,353,435.17	179,937,520 44	203,882,544 00
Monthly average, July 1, 1884, to June 30, 1885	2,017,701.08	1,978,955 02	2,377,226
Monthly average for 88 months	2,015,379.94	2,044,744 55	2,316,847

XXV.—STATEMENT OF SILVER BULLION

Month.	PHILADELPHIA.		SAN FRANCISCO.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1884.				
July	1,131,454 94	$1,129,057 66	150,132 84	$149,608 31
August	1,013,302 78	1,010,836 38	131,268 94	130,549 34
September	1,039,441 22	1,036,862 71	155,312 05	154,583 57
October	1,128,699 20	1,124,728 59	400,980 30	397,481 92
November	1,019,320 99	1,001,283 59	447,648 22	435,660 02
December	996,105 12	969,130 55	385,600 96	371,169 87
1885.				
January	1,169,452 26	1,144,624 47	30,969 58	29,924 47
February	785,614 99	761,804 52	41,312 75	39,651 43
March	1,280,844 51	1,238,138 60	46,843 09	45,423 37
April	1,207,518 35	1,171,293 44	30,820 21	29,532 78
May	1,118,100 35	1,094,898 03	28,083 39	27,050 42
June	808,678 71	781,114 96	28,549 06	27,646 67
Total	12,698,533 42	12,463,773 50	1,877,521 39	1,838,282 17

XXVI.—STATEMENT OF SILVER CONSUMED IN

Date.	CONSUMED IN COINAGE.		WASTAGE AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1884.				
July	1,998,046 87	$2,002,548 44		
August	2,019,531 25	2,020,483 47		
September	2,019,531 25	2,018,052 29		
October	2,019,531 25	2,015,635 41	8,610 76	$8,610 76
November	2,105,468 75	2,090,053 05		
December	2,046,313 67	2,018,037 73		
1885.				
January	2,049,781 26	2,014,064 00	2,148 83	2,148 83
February	1,976,562 50	1,934,354 56		
March	2,105,640 63	2,051,009 24	3,755 64	3,755 64
April	2,071,093 75	2,013,638 86	290 41	290 41
May	2,062,500 00	2,009,176 08	499 86	499 86
June	2,041,144 52	1,984,383 03	25,266 62	24,703 94
Total	24,515,145 70	24,171,436 16	40,572 12	40,009 44

PURCHASES FROM JULY 1, 1884, TO JULY 1, 1885.

CARSON.		NEW ORLEANS.		TOTAL.	
Standard. ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
100,783 28	$99,777 28	686,565 31	$685,699 07	2,068,936 37	$2,064,142 32
76,936 61	76,193 26	808,323 00	806,412 13	2,029,831 33	2,023,991 11
93,236 24	92,559 30	812,929 09	810,603 06	2,100,918 60	2,094,608 64
75,180 41	74,603 81	758,475 74	755,539 01	2,363,335 65	2,352,353 33
86,521 37	84,703 69	657,013 44	645,899 64	2,210,504 02	2,167,546 94
116,550 70	112,056 06	522,890 76	508,641 13	2,021,147 54	1,960,997 61
72,547 11	69,810 54	731,688 29	715,631 04	2,004,657 24	1,959,990 52
69,680 07	66,908 44	696,185 17	672,802 34	1,592,792 98	1,541,166 73
49,491 51	47,295 74	886,976 92	855,954 56	2,264,156 03	2,186,812 27
139,438 91	132,744 41	989,680 83	958,634 88	2,367,458 30	2,292,205 51
40,344 06	39,044 57	735,249 60	718,028 15	1,921,777 40	1,879,021 17
542 57	535 53	429,127 10	415,326 94	1,266,897 44	1,224,624 10
921,252 84	896,232 63	8,715,105 25	8,549,171 95	24,212,412 90	23,747,460 25

COINAGE, &c., FROM JULY 1, 1884, TO JUNE 30, 1885.

IN SUSPENSE ACCOUNT, PHILADELPHIA.		TOTAL DISPOSED OF.		Standard silver dollars coined.
Standard ounces.	Cost.	Standard ounces.	Cost.	
.....	.....	1,998,046 87	$2,002,548 44	2,325,000 00
.....	.....	2,019,531 25	2,020,483 47	2,350,000 00
.....	.....	2,019,531 25	2,018,052 29	2,350,000 00
.....	.....	2,028,142 01	2,024,246 17	2,350,000 00
.....	.....	2,105,468 75	2,090,053 05	2,450,000 00
.....	.....	2,046,313 67	2,018,037 73	2,381,165 00
.....	.....	2,051,930 09	2,016,212 83	2,385,200 00
.....	.....	1,976,562 50	1,934,354 56	2,300,000 00
.....	.....	2,109,396 27	2,054,764 88	2,450,200 00
.....	.....	2,071,384 16	2,013,929 27	2,410,000 00
.....	.....	2,062,999 86	2,009,675 94	2,400,000 00
1,980 12	$1,936 62	2,068,391 26	2,011,023 59	2,375,150 00
1,980 12	1,936 62	24,557,697 94	24,213,382 22	28,526,715 00

XXVII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD OF SWEEPS AT THE COINAGE MINTS,

MINT AT PHILADELPHIA.

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	859,375.00	$861,413 52
August	1,031,250.00	1,031,932 33
September	1,031,250.00	1,030,752 70
October	1,117,187.50	1,115,352 46
November	1,160,156.25	1,151,589 83
December	1,100,141.80	1,083,986 05
1885.		
January	846.656.26	831,871 95
February	773,437.50	757,022 75
March	1,117,359.38	1,088,226 60
April	1,203,125.00	1,169,984 77
May	1,203,125.00	1,172,838 84
June	1,203,253.90	1,169,869 85
Total	12,646,317.59	12,464,841 65

MINT AT SAN FRANCISCO.

1884.		
July	429,687.50	430,556 11
August	257,812.50	257,925 96
September	214,843.75	214,609 29
October	85,937.50	85,471 38
November	128,906.25	127,053 36
December	128,906.25	126,188 53
1885.		
January	429,687.50	420,491 07
February	429,687.50	420,092 84
March	171,875.00	167,896 19
April	85,937.50	83,791 34
May	85,937.50	83,680 32
June	42,968.75	41,807 32
Total	2,492,187.50	2,459,563 71

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE FROM JULY 1, 1884, TO JUNE 30, 1885.

MINT AT PHILADELPHIA.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	.....	859,375.00	$861,413 52	1,000,000	$138,586 48
.....	.....	1,031,250.00	1,031,932 33	1,200,000	168,067 67
.....	.....	1,031,250.00	1,030,752 70	1,200,000	169,247 30
3,838.67	$3,838 67	1,121,026.17	1,119,191 13	1,300,000	184,647 54
.....	.....	1,160,156.25	1,151,589 83	1,350,000	198,410 17
.....	.....	1,100,141.80	1,083,986 05	1,280,165	196,178 95
2,148.83	2,148 83	848,805.09	834,020 78	985,200	153,328 05
.....	.....	773,437.50	757,022 75	900,000	142,977 25
3,755.64	3,755 64	1,121,115.02	1,091,982 24	1,300,200	211,973 40
.....	.....	1,203,125.00	1,169,984 77	1,400,000	230,015 23
499.86	499 86	1,203,624.86	1,173,338 70	1,400,000	227,161 16
4,930.50	4,930 50	1,208,184.40	1,174,800 35	1,400,150	230,280 15
15,173.50	15,173 50	12,661,491 09	12,480,015 15	14,715,715	2,250,873 35

MINT AT SAN FRANCISCO.

.....	.....	429,687.50	430,556 11	500,000	69,443 89
.....	.....	257,812.50	257,925 96	300,000	42,074 04
.....	.....	214,843.75	214,609 29	250,000	35,390 71
.....	.....	85,937.50	85,471 38	100,000	14,528 62
.....	.....	128,906.25	127,053 36	150,000	22,946 64
.....	.....	128,906.25	126,188 53	150,000	23,811 47
.....	.....	429,687.50	420,491 07	500,000	79,508 93
.....	.....	429,687.50	420,092 84	500,000	79,907 16
.....	.....	171,875.00	167,896 19	200,000	32,103 81
.....	.....	85,937.50	83,791 34	100,000	16,208 66
.....	.....	85,937.50	83,680 32	100,000	16,319 68
4,265.08	4,149 80	47,233.83	45,957 12	50,000	8,192 68
4,265.08	4,149 80	2,496,452.58	2,463,713 51	2,900,000	440,436 29

XXVII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD OF SWEEPS AT THE

MINT AT CARSON CITY.

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	64,453.12	$64,162 38
August	85,937.50	85,488 46
September	85,937.50	85,459 43
October	85,937.50	85,434 74
November	85,937.50	85,224 32
December	86,796.87	85,546 53
1885.		
January	85,937.50	84,441 53
February	85,937.50	84,196 71
March		
April		
May		
June		
Total	666,874.99	659,954 10

MINT AT NEW ORLEANS.

1884.		
July	644,531.25	646,416 43
August	644,531.25	645,136 72
September	687,500.00	687,230 87
October	730,468.75	729,376 83
November	730,468.75	726,185 54
December	730,468.75	722,316 62
1885.		
January	687,500.00	677,259 45
February	687,500.00	673,042 26
March	816,406.25	794,886 45
April	782,031.25	759,862 75
May	773,437.50	752,656 92
June	794,921.87	772,705 86
Total	8,709,765.62	8,587,076 70

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE COINAGE MINTS—Continued.

MINT AT CARSON CITY.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		64,453.12	$64,162 38	75,000	$10,837 62
		85,937.50	85,488 46	100,000	14,511 54
		85,937.50	85,459 43	100,000	14,540 57
4,772.09	$4,772 09	90,709.59	90,206 83	100,000	14,565 26
		85,937.50	85,224 32	100,000	14,775 68
		86,796.87	85,546 53	101,000	15,453 47
		85,937.50	84,441 53	100,000	15,558 47
		85,937.50	84,196 71	100,000	15,803 29
290.41	290 41	290.41	290 41		
62.53	62 53	62.53	62 53		
5,125.03	5,125 03	672,000.02	665,079 13	776,000	116,045 90

MINT AT NEW ORLEANS.

		644,531.25	646,416 43	750,000	103,583 57
		644,531.25	645,136 72	750,000	104,863 28
		687,500.00	687,230 87	800,000	112,769 13
		730,468.75	729,376 83	850,000	120,623 17
		730 468.75	726,185 54	850,000	123,814 46
		730,468.75	722,316 62	850,000	127,683 38
		687,500.00	677,259 45	800,000	122,740 55
		687,500.00	673,042 26	800,000	126,957 74
		816,406.25	794,886 45	950,000	155,113 55
		782,031.25	759,862 75	910,000	150,137 25
		773,437.50	752,656 92	900,000	147,343 08
16,008.51	15,561 11	810,930.38	788,266 97	925,000	152,294 14
16,008.51	15,561 11	8,725,774.13	8,602,637 81	10,135,000	1,547,923 30

XXVII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD OF SWEEPS AT THE

RECAPITULATION

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	1, 998, 046. 87	$2, 062, 548 44
August	2, 019, 531. 25	2, 020, 483 47
September	2, 019, 531. 25	2, 018, 052 29
October	2, 019, 531. 25	2, 015, 635 41
November	2, 105, 468. 75	2, 090, 053 05
December	2, 046, 313. 67	2, 018, 037 73
1885.		
January	2, 049, 781. 26	2, 014, 064 00
February	1, 976, 562. 50	1, 934, 354 56
March	2, 105, 640. 63	2, 051, 009 24
April	2, 071, 093. 75	2, 013, 638 86
May	2, 062, 500. 00	2, 009, 176 08
June	2, 041, 144. 52	1, 984, 383 03
Total	24, 515, 145. 70	24, 171, 436 16

RECAPITULATION

1884–'85.	MANUFACTURED.	
	Standard ounces.	Cost.
Philadelphia	12, 646, 317. 59	$12, 464, 841 65
San Francisco	2, 492, 187. 50	2, 459, 563 71
Carson	666, 874. 99	659, 954 10
New Orleans	8, 709, 765. 62	8, 587, 076 70
Total	24, 515, 145. 70	24, 171, 436 16

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE COINAGE MINTS—Continued.

BY MONTHS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of standard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	.....	1, 998, 046. 87	$2, 002, 548 44	$2, 325, 000	$322, 451 56
.....	.....	2, 019, 531. 25	2, 020, 483 47	2, 350, 000	329, 516 53
.....	.....	2, 019, 531. 25	2, 018, 052 29	2, 350, 000	331, 947 71
8, 610. 76	$8, 610 76	2, 028, 142. 01	2, 024, 246 17	2, 350, 000	334, 364 59
.....	.....	2, 105, 468. 75	2, 090, 053 05	2, 450, 000	359, 946 95
.....	.....	2, 046, 313. 67	2, 018, 037 73	2, 381, 165	363, 127 27
2, 148. 83	2, 148 83	2, 051, 930. 09	2, 016, 212 83	2, 385, 200	371, 136 00
.....	.....	1, 976, 562. 50	1, 934, 354 56	2, 300, 000	365, 645 44
3, 755. 64	3, 755 64	2, 109, 396. 27	2, 054, 764 88	2, 450, 200	399, 190 76
290. 41	290 41	2, 071, 384. 16	2, 013, 929 27	2, 410, 000	396, 361 14
499. 86	499 86	2, 062, 999. 86	2, 009, 675 94	2, 400, 000	390, 823 92
25, 266. 62	24, 703 94	2, 066, 411. 14	2, 009, 086 97	2, 375, 150	390, 766 97
40, 572. 12	40, 009 44	24, 555, 717. 82	24, 211, 445 60	28, 526, 715	4, 355, 278 84

BY MINTS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Total standard silver dollars coined.	Total seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
15, 173. 50	$15, 173 50	12, 661, 491. 09	$12, 480, 015 15	$14, 715, 715	$2, 250, 873 35
4, 265. 08	4, 149 80	2, 496, 452. 58	2, 463 713 51	2, 900, 000	440, 436 29
5, 125. 03	5, 125 03	672, 000. 02	665, 079 13	776, 000	116, 045 90
16, 008. 51	15, 561 11	8, 725, 774. 13	8, 602, 637 81	10, 135, 000	1, 547, 923 30
40, 572. 12	40, 009 44	24, 555, 717. 82	24, 211, 445 60	28, 526, 715	4, 355, 278 84

XXVIII.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, DURING THE FISCAL YEAR ENDING JUNE 30, 1885, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES TO THE BUREAU OF THE MINT.

Date.	Price per ounce British standard, 925 thousandths fine.	Equivalent in United States money per ounce fine, with exchange at par, $4.86.65.	Average monthly price at New York of exchange on London.	Eqnivalent in United States money of fine bar silver, 1.000 fine, based on average monthly London quotations, with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1884.	*Pence.*				
July	50.788	$1 11.333	$4 85.5	$1 10.991	$1 11.095
August	50.779	1 11.313	4 85.07	1 10.953	1 10.971
September ..	50.738	1 11.224	4 85.55	1 10.956	1 11.009
October	50.724	1 11.193	4 84.68	1 10.744	1 10.962
November...	50.008	1 09.623	4 85	1 09.241	1 09.168
December...	49.641	1 08.818	4 85.5	1 08.590	1 08.373
1885.					
January.....	49.649	1 08.836	4 86.5	1 09.089	1 08.692
February ...	49.172	1 07.791	4 87.4	1 07.505	1 07.859
March	49.067	1 07.561	4 86.9	1 07.610	1 07.548
April	49.164	1 07.773	4 88.4	1 08.299	1 08.07
May	49.235	1 07.929	4 89.1	1 08.915	1 08.025
June	49.154	1 07.751	4 86.87	1 07.818	1 07.63
Average..	49.843	1 09.262	4 86.37	1 09.226	1 09.117

XXIX.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, DURING THE CALENDAR YEAR, 1884, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES TO THE BUREAU OF THE MINT.

Months.	Highest.	Lowest.	Average.
January	51	50 3/4	50.865
February	51 3/8	51	51.135
March	51 1/8	50 11/16	50.937
April	51	50 1/2	50.757
May	50 5/16	50 3/4	50.839
June	50 15/16	50 5/8	50.800
July	50 7/8	50 11/16	50.788
August	50 7/8	50 3/8	50.779
September	50 13/16	50 5/8	50.738
October	50 7/8	50 7/16	50.724
November	50 7/16	49 11/16	50.007
December	49 7/8	49 1/2	49.641
Average for the year	50.84	50.49	50.667

XXX.—STATEMENT SHOWING THE SEIGNORAGE ON THE COINAGE OF JUNE 30, 1885, AND THE

DR.

1884.			
July 1	Balance on hand:		
	Philadelphia	$928,938 21	
	San Francisco	117,400 16	
	Carson	78,311 81	
	New Orleans	652,794 52	
			$1,777,444 70
	Seignorage on Silver Dollars:		
	Philadelphia	2,250,873 35	
	San Francisco	440,436 29	
	Carson	116,045 90	
	New Orleans	1,547,923 30	
			4,355,278 84
	Seignorage on Subsidiary Silver:		
	Philadelphia	10,197 61	
			10,197 61
	Total		6 142 921 15

SILVER AT THE MINTS OF THE UNITED STATES FROM JULY 1, 1884, TO DISPOSITION OF THE SAME.

Cr.

Paid expenses of distribution:		
Philadelphia	$28,922 34	
San Francisco	25,733 42	
Carson	2,264 70	
New Orleans	10,634 25	
		$67,554 71
Paid on account of Wastage and loss on Sale of Sweeps:		
Philadelphia	7,009 45	
Carson	822 62	
New Orleans	13,047 31	
		20,879 38
Deposited in the Treasury as follows:		
PHILADELPHIA.		
Warrant No. 2272	484,990 43	
No. 2440	443,947 78	
No. 1315	471,096 06	
No. 2140	571,140 32	
No. 3082	450,000 00	
No. 3083	502,079 62	
		2,923,254 21
SAN FRANCISCO.		
Warrant No. 2079	117,400 16	
No. 2382	143,630 04	
No. 3085	188,351 08	
No. 2145	57,134 53	
		506,515 81
CARSON.		
Warrant No. 2273	78,311 81	
No. 1316	38,752 98	
No. 2144	43,160 04	
		160,224 83
NEW ORLEANS.		
Warrant No. 920	334,903 44	
No. 2274	317,891 08	
No. 3084	401,554 79	
No. 2141	365,795 24	
No. 2142	2,000 00	
No. 2143	316,981 59	
		1,739,126 14
1885.		
June 30 Balance on hand:		
*Philadelphia	230,823 17	
San Francisco	25,587 22	
Carson	31,045 56	
*New Orleans	437,910 12	
		725,366 07
Total		6,142 921 15

*These balances have been covered into the Treasury:

Philadelphia, C. D. No. 34296	$230,823 17
New Orleans, C. D. No. 34260	437,910 12

XXXI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR ENDED JUNE 30, 1885, BY MINTS.

Quarter ending—	TRANSPORTATION OF—					
	Standard silver dollars.	Subsidiary silver.	Mutilated silver.	Bags, bagging, &c.	Telegraphing.	Total.
Philadelphia Mint:						
Third quarter 1884	$4,737 89	.....	.....	$67 50	.....	$4,805 39
Fourth quarter 1884	11,001 65	.....	.....	479 19	.....	11,480 84
First quarter 1885	5,790 73	.....	.....	541 81	.....	6,332 54
Second quarter 1885	5,514 00	.....	.....	789 57	.....	6,303 57
Total	27,044 27	.....	.....	1,878 07	.....	28,922 34
San Francisco Mint:						
Third quarter 1884	2,940 55	$1 50	$0 50	336 05	.....	3,278 60
Fourth quarter 1884	4,072 65	79 55	.....	.....	.....	4,152 20
First quarter 1885	3,088 10	.....	.....	80 72	.....	3,168 82
Second quarter 1885	15,133 80	.....	.....	.....	.....	15,133 80
Total	25,235 10	81 05	50	416 77	.....	25,733 42
Carson Mint:						
Third quarter 1884	1,136 75	.....	.....	.....	.....	1,136 75
Fourth quarter 1884	811 75	.....	.....	.....	.....	811 75
First quarter 1885	84 60	.....	.....	.....	.....	84 60
Second quarter 1885	231 60	.....	.....	.....	.....	231 60
Total	2,264 70	.....	.....	.....	.....	2,264 70
New Orleans Mint:						
Third quarter 1884	1,012 71	.....	.....	497 20	$45 30	1,555 21
Fourth quarter 1884	3,447 15	.....	.....	820 87	57 75	4,325 77
First quarter 1885	2,834 30	.....	.....	399 65	23 10	3,257 05
Second quarter 1885	1,147 17	.....	.....	342 00	9 75	1,498 92
Total	8,441 33	.....	.....	2,059 72	135 90	10,636 95
Totals by items	62,985 40	81 05	50	4,354 56	135 90	67,557 41
Less overpaid in 1884 and disallowed	2 70	.....	.....	.....	.....	2 70
Net total	62,982 70	81 05	50	4,354 56	135 90	67,554 71

XXXII.—STATEMENT SHOWING THE SPACE REQUIRED FOR THE STORAGE OF UNITED STATES GOLD AND SILVER COINS.

Description.	Amount.	How put up.	Space required.
Gold coin	$1,000,000	$5,000 in 8-oz. duck bags	Nearly 17 cubic feet.
Silver dollars	1,000,000	$1,000 in 8-oz. duck bags	250 cubic feet.
Subsidiary silver	1,000,000	$1,000 in 8-oz. duck bags	150 cubic feet.

MEMORANDUM.

The space occupied by a bag of standard silver dollars, piled snugly in mass, is 12 inches long, 9 wide, and 4 deep. Small silver (subsidiary) packs better than dollars. The weight of a thousand dollars in subsidiary silver being 56 ounces less than that of an equal value in standard silver dollars, the spaces occupied by each vary but little from each other.

XXXIII.—STATEMENT SHOWING THE COST OF COINAGE AT THE

1884.

Mints.	GOLD.		SILVER.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia	425,334	$2,777,154	19,406,793	$13,854,387 80
San Francisco	1,294,450	23,543,500	5,300,000	4,850,000 00
Carson	107,955	1,612,170	1,164,000	1,164,000 00
New Orleans	.....	.....	8,905,000	8,905,000 00
Total	1,827,739	27,932,824	34,775,793	28,773,387 80

1885.

Mints.	GOLD.		SILVER.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia	453,469	$2,952,563 50	17,800,099	$15,029,159 95
San Francisco	1,236,500	20,857,500 00	2,987,997	2,908,799 70
Carson	58,129	1,051,060 00	776,000	776,000 00
New Orleans	.....	.....	10,135,000	10,135,000 00
Total	1,748,098	24,861,123 50	31,699,096	28,848,959 65

COINAGE MINTS DURING THE FISCAL YEARS 1884 AND 1885.

1884.

FIVE AND THREE CENTS NICKEL.		TOTAL.		EXPENDED FOR—	Cost per piece.
Pieces.	Value.	Pieces.	Value.	Labor, material, and incidentals.	
					Cents.
15,383,067	$768,990 11	35,215,194	$17,400,531 91	$457,825 96	1.300
.....	.....	6,594,450	28,393,500 00	288,680 38	4.377
.....	.....	1,271,955	2,776,170 00	92,613 70	7.281
.....	.....	8,905,000	8,905,000 00	138,660 78	1.557
15,383,067	768,990 11	51,986,599	57,475,201 91	907,780 82	1.880

1885.

FIVE AND THREE CENTS NICKEL.		TOTAL.		EXPENDED FOR—	COST PER PIECE.
Pieces.	Value.	Pieces.	Value.	Labor, material, and incidentals.	
					Cents.
7,038,640	$351,835 60	25,292,208	$18,333,559 75	$480,114 33	1.898
.....	.....	4,224,497	23,766,299 70	245,223 80	5.804
.....	.....	834,129	1,827,060 00	76,229 13	9.138
.....	.....	10,135,000	10,135,000 00	151,621 93	1.496
7,039,090	351,840 10	40,475,834	54,061,918 75	953,189 19	2.354

XXXIV.—TABLE SHOWING THE LEGAL WEIGHT AND FINENESS OF THE COINS OF THE UNITED STATES, AND THEIR DIAMETER AND THICKNESS.

	Legal weight (grains).	Fineness (thousandths).	Diameter (20ths of an inch).	Thickness (1000ths of an inch).
Gold:				
Double eagle	516	900	27	77
Eagle	258	900	21	60
Half eagle	129	900	17	46
Three dollars	77.4	900	16	34
Quarter eagle	64.5	900	15	34
Dollar (new)	25.8	900	11	18
Silver:				
Trade dollar	420	900	30	82
Standard dollar	412.5	900	30	80
Half dollar	192.9	900	24	57
Quarter dollar	96.45	900	19	45
Twenty cents	77.16	900	17½	47
Dime	38.58	900	14	32
Half dime	19.2	900	12	23
Three cents	11.52	900	11	18
Minor:				
Five cents	77.16	75% copper, 25% nickel.	16	62
Three cents	30	75% copper, 25% nickel.	14½	34
Two cents	96	95% copper, 5% tin and zinc.	18	60
One cent	48	95% copper, 5% tin and zinc.	15	43

XXXV.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., October 9, 1885.

SIR:

I hand you herewith tables showing the number of coins and fineness of each coin from the coinage of the calendar year 1884, made up from assays by the Annual Assay Commission, and from others executed in the laboratory of the Mint Bureau by myself.

Tables are also reported showing the several degrees of fineness of coins in percentages of the whole number assayed.

From these tables it will be seen that all coins examined were within the legal limits of tolerance for fineness, and the majority close to standard.

Very respectfully,

W. P. LAWVER,
Assayer, Mint Bureau.

Dr. JAMES P. KIMBALL,
Director of the Mint.

COINS OF THE SEVERAL DEGREES OF FINENESS IN PER

A.—GOLD.

Fineness.	PHILADELPHIA.		SAN FRANCISCO.	
	Annual.	Monthly.	Annual.	Monthly.
900. 4				1. 20
900. 3	5. 56			
900. 2	16. 67			1. 20
900. 1	16. 67	8. 33	11. 11	15. 66
900 standard	27. 78	41. 67	16. 67	21. 69
899. 9	27. 78	33. 33	27. 78	28. 91
899. 8		16. 67	22. 22	20. 48
899. 7			5. 56	7. 23
899. 6			11. 11	
899. 5	5. 56		5. 56	2. 41
899. 4				1. 20
Average fineness	900. 01	899. 94	899. 85	899. 91
Melted in mass	900. 0		899. 9	

B.—SILVER.

902.				
901. 9				
901. 8				
901. 7				
901. 6			5. 56	
901. 5				
901. 4				
901. 3				1. 08
901. 2		.94		
901. 1	5. 88			3. 26
901.				
900. 9			5. 56	6. 52
900. 8		.94		2. 17
900. 7	5. 88	8. 49	11. 11	5. 44
900. 6				2. 17
900. 5		2. 83		4. 34
900. 4	11. 76	4. 72	11. 11	5. 44
900. 3		7. 55		5. 44
900. 2	11. 76	8. 49	11. 11	4. 34
900. 1		5. 66		3. 26
900 standard	17. 65	13. 21	22. 22	10. 87
899. 9		7. 55		5. 44
899. 8	23. 53	10. 38	16. 67	6. 52
899. 7		7. 55		4. 34
899. 6		6. 61		9. 78
899. 5		6. 61		
899. 4		.94		2. 17
899. 3	5. 88	1. 89	5. 56	2. 17
899. 2				
899. 1	11. 76	1. 89	5. 56	6. 52
899.		2. 83		2. 17
898. 9	5. 88		5. 56	1. 09
898. 8				
898. 7				
898. 6				3. 26
898. 5				
898. 4				1. 09
898. 3				
898. 2				
898. 1				
898.				1. 09
Average fineness	899. 92	900. 01	900. 2	899. 97
Melted in mass	900. 0		899. 8	

CENTAGES OF THE WHOLE NUMBER OF COINS ASSAYED.

A.—GOLD.

CARSON.		NEW ORLEANS.		TOTAL.		Total.
Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
.....	.....	.....	.....	.....	1. 20	1. 20
.....	.....	.....	.....	5. 56	.....	5. 56
.....	5. 89	.....	.....	16. 67	7. 09	23. 76
35. 70	5. 89	.....	.....	63. 48	29. 88	93. 36
28. 57	29. 41	.....	.....	73. 02	92. 77	165. 79
21. 43	41. 18	.....	.....	76. 99	103. 42	180. 41
14. 28	17. 65	.....	.....	36. 50	54. 80	91. 30
.....	.....	.....	.....	5. 56	7. 23	12. 79
.....	.....	.....	.....	11. 11	.....	11. 11
.....	.....	.....	.....	11. 11	2. 41	13. 52
.....	.....	.....	.....	.....	.....	1. 20
899. 98	899. 94	.....	.....	.....	.....	.....
900.	.....	.....	.....	.....	.....	.....

B.—SILVER.

5. 56	3. 33	.....	1. 96	5. 56	5. 29	10. 85
.....	.....	.....	.....	.....	.....	.....
11. 11	.....	.....	.....	11. 11	.....	11. 11
.....	.....	.....	. 98	.....	. 98	. 98
5. 56	.....	.....	.....	11. 11	.....	11. 11
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	. 98	.....	. 98	. 98
.....	.....	.....	2. 94	.....	4. 02	4. 02
.....	.....	.....	.....	.....	. 94	. 94
.....	6. 67	.....	1. 96	5. 88	11. 89	17. 77
.....	6. 67	.....	2. 94	.....	9. 61	9. 61
11. 11	3. 33	5. 56	.....	22. 23	9. 85	32. 08
.....	3. 33	.....	. 98	.....	7. 42	7. 42
5. 56	10. 00	5. 56	1. 96	28. 11	25. 89	54. 00
.....	3. 33	.....	4. 90	.....	10. 40	10. 40
.....	13. 33	.....	4. 90	.....	25. 40	25. 40
11. 11	13. 33	5. 56	6. 83	39. 54	30. 32	69. 86
.....	.....	.....	5. 88	.....	18. 87	18. 87
16. 67	16. 67	5. 56	10. 78	45. 10	40. 28	85. 38
.....	13. 33	.....	8. 82	.....	31. 07	31. 07
.....	.....	5. 56	8. 82	50. 99	32. 90	83. 89
.....	3. 33	.....	2. 94	.....	19. 26	19. 26
5. 56	.....	11. 11	8. 82	56. 87	25. 72	82. 59
.....	3. 33	.....	4. 90	.....	20. 12	20. 12
.....	3. 33	27. 78	8. 82	44. 45	28. 54	72. 99
.....	3. 33	.....	. 98	.....	.....	10. 92
.....	.....	.....	.....	.....	.....	3. 11
.....	3. 33	5. 56	2. 94	17. 00	10. 33	27. 33
.....	.....	.....	. 98	.....	. 98	. 98
.....	.....	11. 11	1. 96	28. 43	10. 37	38. 80
.....	.....	.....	. 98	.....	5. 98	5. 98
.....	.....	.....	.....	17. 00	2. 03	19. 03
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	16. 67	. 98	16. 67	4. 24	20. 91
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1. 09	1. 09
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1. 09	1. 09
900. 95	900. 41	899. 62	900. 75	.....	.....	.....
900. 35	.....	900. 1	.....	.....	.....	.....

TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH, FROM THE COINAGE OF THE CALENDAR YEAR 1884, ASSAYED AT THE ANNUAL ASSAY, AND MONTHLY AT THE MINT BUREAU.

C.—GOLD.

Fineness.	PHILADELPHIA.		SAN FRANCISCO.		CARSON.		NEW ORLEANS.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
900.4	.....	.....	.....	1	.....	.....	.....	.....
900.3	1	.....	.....	.....	.....	.....	.....	.....
900.2	3	.....	.....	1	.....	1	.....	.....
900.1	3	1	2	13	5	1	.....	.....
900 Standard	5	5	3	18	4	5	.....	.....
899.9	5	4	5	24	3	7	.....	.....
899.8	.....	2	4	17	2	3	.....	.....
899.7	.....	.....	1	6	.....	.....	.....	.....
899.6	.....	.....	2	.....	.....	.....	.....	.....
899.5	1	.....	1	2	.....	.....	.....	.....
899.4	.....	.....	.....	1	.....	.....	.....	.....
Total pieces ..	18	12	18	83	14	17	.....	.....
Average fineness	900.01	899.94	899.85	899.91	899.98	899.94	.....	.....

D.—SILVER.

903	.....	.....	.....	.....	.....	.....	.....	.....
902	.....	.....	.....	.....	1	1	.....	2
901.9	.....	.....	.....	.....	.....	.....	.....	.....
901.8	.....	.....	.....	.....	2	.....	.....	.....
901.7	.....	.....	.....	.....	.....	.....	.....	1
901.6	.....	.....	1	.....	1	.....	.....	.....
901.5	.....	.....	.....	.....	.....	.....	.....	.....
901.4	.....	.....	.....	.....	.....	.....	.....	1
901.3	.....	.....	.....	1	.....	.....	.....	3
901.2	.....	1	.....	.....	.....	.....	.....	.....
901.1	1	.....	.....	3	.....	2	.....	2
901	.....	.....	.....	.....	.....	2	.....	3
900.9	.....	.....	1	6	2	1	1	.....
900.8	.....	1	.....	2	.....	1	.....	1
900.7	1	9	2	5	1	3	1	2
900.6	.....	.....	.....	2	.....	1	.....	5
900.5	.....	3	.....	4	.....	4	.....	5
900.4	2	5	2	5	2	4	1	7
900.3	.....	8	.....	5	.....	.....	.....	6
900.2	2	9	2	4	3	5	1	11
900.1	.....	6	.....	3	.....	4	.....	9
900 Standard	3	14	4	10	1	.....	1	9
899.9	.....	8	.....	5	.....	1	.....	3
899.8	4	11	3	6	1	.....	2	9
899.7	.....	8	.....	4	.....	1	.....	5
899.6	.....	7	.....	9	3	1	5	9
899.5	.....	7	.....	.....	.....	1	.....	1
899.4	.....	1	.....	2	.....	.....	.....	.....
899.3	1	2	1	2	.....	1	1	3
899.2	.....	.....	.....	.....	.....	.....	.....	1
899.1	2	2	1	6	.....	.....	2	2
899	.....	3	.....	2	.....	.....	.....	1
898.9	1	1	1	1	1	.....	.....	.....
898.8	.....	.....	.....	.....	.....	.....	.....	.....
898.7	.....	.....	.....	.....	.....	.....	.....	.....
898.6	.....	.....	.....	3	.....	.....	3	1
898.5	.....	.....	.....	.....	.....	.....	.....	.....
898.4	.....	.....	.....	1	.....	.....	.....	.....
898.3	.....	.....	.....	.....	.....	.....	.....	.....
898.2	.....	.....	.....	.....	.....	.....	.....	.....
898.1	.....	.....	.....	.....	.....	.....	.....	.....
898	.....	.....	.....	1	.....	.....	.....	.....
Total pieces ..	17	106	18	92	18	33	18	102
Average fineness	899.92	900.01	900.02	899.97	900.95	900.41	899.62	900.75

XXXVI.—DEPOSITS OF GOLD AND SILVER BULLION AT ASSAY OFFICE, AT NEW YORK, FOR BARS SUPPOSED TO HAVE BEEN USED IN THE ARTS AND MANUFACTURES DURING THE FISCAL YEAR ENDED JUNE 30, 1885. FROM STATEMENT OF MR. ANDREW MASON, SUPERINTENDENT.

Classification.	Gold.	Silver.
United States coin	.....	$659 22
Foreign coin	$57,763 09	84,864 76
Foreign bullion	368,887 83	794,203 58
Plate, &c	514,019 13	179,922 19
Domestic bullion	2,217,300 15	4,535,508 75
Large gold bars exchanged for gold coin and re-deposited for small bars, $920,021.59 less the charges and fractions paid in gold coin	919,192 16	.....
	4,077,162 36	.....
Large gold bars exchanged for gold coin and taken by manufacturers	859,118 99	.....
	4,936,281 35	5,595,158 50

XXXVII.—ESTIMATE OF VALUES OF FOREIGN COINS, JANUARY 1, 1885.

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standard coin.
Argentine Republic	Peso	Gold and silver	$0 96.5	$\frac{1}{20}$, $\frac{1}{10}$, $\frac{1}{5}$, $\frac{1}{2}$, and 1 peso, $\frac{1}{2}$ argentine and argentine.
Austria	Florin	Silver	39.3	
Belgium	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Bolivia	Boliviano	Silver	79.5	Boliviano.
Brazil	Milreis of 1,000 reis	Gold	54.6	
British Possessions in N. America.	Dollar	Gold	1 00.0	
Chili	Peso	Gold and silver	91.2	Condor, doubloon, and escudo.
Cuba	Peso	Gold and silver	93.2	$\frac{1}{10}$, $\frac{1}{8}$, $\frac{1}{4}$, $\frac{1}{2}$, and 1 doubloon.
Denmark	Crown	Gold	26.8	10 and 20 crowns.
Ecuador	Peso	Silver	79.5	Peso.
Egypt	Piaster	Gold	04.9	5, 10, 25, 50, and 100 piasters.
France	Franc	Gold and silver	19.3	5, 10, and 20 francs.
German Empire	Mark	Gold	23.8	5, 10, and 20 marks.
Great Britain	Pound sterling	Gold	4 86.6½	$\frac{1}{2}$ sovereign and sovereign.
Greece	Drachma	Gold and silver	19.3	5, 10, 20, 50, and 100 drachmas.
Hayti	Gourde	Gold and silver	96.5	1, 2, 5, and 10 gourdes.
India	Rupee of 16 annas	Silver	37.8	
Italy	Lira	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Japan	Yen	Silver	85.8	1, 2, 5, 10, and 20 yen, gold, and silver yen.
Liberia	Dollar	Gold	1 00.0	
Mexico	Dollar	Silver	86.4	Peso or dollar, 5, 10, 25, and 50 centavo.
Netherlands	Florin	Gold and silver	40.2	
Norway	Crown	Gold	26.8	10 and 20 crowns.
Peru	Sol	Silver	79.5	Sol.
Portugal	Milreis of 1,000 reis	Gold	1 08.0	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks.	Silver	63.6	$\frac{1}{4}$, $\frac{1}{2}$, and 1 rouble.
Spain	Peseta of 100 centimes	Gold and silver	19.3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	26.8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Tripoli	Mahbub of 20 piasters	Silver	71.7	
Turkey	Piaster	Gold	04.4	25, 50, 100, 250, and 500 piasters.
U. S. of Colombia	Peso	Silver	79.5	Peso.
Venezuela	Bolivar	Gold and silver	19.3	5, 10, 20, 50, and 100 bolivar.

XXXVIII.—STATEMENT OF COINAGE FROM THE ORGANIZATION OF THE MINT TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

GOLD COINAGE.

Period.	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.
1793 to 1848..	.....	$25,662,270	$45,265,355	.....	$5,413,815 00	....	$76,341,440 00
1849 to 1873..	$646,727,980	29,851,820	22,994,390	$1,169,913	20,804,702 50	$19.015,633	740,564,438 50
1874.....	48,283,900	383,480	809,780	125,460	516,150 00	323,920	50,442,690 00
1875.....	32,748,140	599,840	203,655	60	2,250 00	20	33,553,965 00
1876..... ...	37,896,720	153,610	71,800	135	53,052 50	3,645	38,178,962 50
1877.....	43,941,700	56,200	67,835	4,464	5,780 00	2,220	44,078 199 00
1878.....	51,406,340	155,490	688,680	137,850	408,900 00	1,720	52,798,980 00
1879	37.234,340	1,031,440	1,442,130	109,182	1,166,800 00	3,020	40,986,912 00
1880.....	21,515,360	18,836,320	15,790,860	9,090	3,075 00	3,030	56,157,735 00
1881.....	15,345,520	33,389,050	29,982,180	4,698	9,140 00	3,276	78,733,864 00
1882.....	14,563,920	44,369,410	30,473,955	75	62 50	6,025	89,413.447 50
1883	27,526,120	6,611,790	1,775,360	4,665	10,137 50	8,855	35.936.927 50
1884.....	23,765,900	2,033,040	2,116,020	2,955	4,930 00	9,979	27,932,824 00
1885.....	20,048,500	2,246,890	2,545,900	5,670	6,982 50	7,181	24,861,123 50
Total...	1,021,004,440	165,380,650	154,227,900	1,574,217	28,405,777 50	19,388,524	1,389,981.508 50

SILVER COINAGE.

Period.	Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.
1793 to 1852..	.....	$2, 506, 890	$66, 249, 153 00	$3, 999, 040 50	.....
1853 to 1873..	.....	5, 538, 948	33, 596, 082 50	18, 002, 178 00	.....
1874	$3, 588, 900	.....	1, 438, 930 00	458, 515 50	.....
1875	5, 697, 500	.....	2, 853, 500 00	623, 950 00	$5, 858
1876	6, 132, 050	.....	4, 985, 525 00	4, 106, 262 50	263, 560
1877	9, 162, 900	....	9, 746, 350 00	7, 584, 175 00	1, 440
1878	11, 378, 010	8, 573, 500	3, 875, 255 00	3, 703, 027 50	142
1879	.....	27, 227, 500	225 00	112 50	.....
1880	.....	27, 933, 750	3, 275 00	3, 837 50	....
1881	.....	27, 637, 955	4, 677 50	3, 638 75	.....
1882	.....	27, 772, 075	5, 537 50	3, 268 75	.....
1883	.....	28, 111, 119	2, 759 50	4, 079 75	.....
1884	.....	28, 099, 930	4, 465 00	3, 832 50	....
1885	....	28, 528, 552	2, 557 50	2, 178 75	.....
Total....	35, 959, 360	211, 930, 219	122, 768, 292 50	38, 498, 097 50	271, 000

Period.	Dimes.	Half dimes.	Three cents.	Total.
1793 to 1852	$3, 890, 062 50	$1, 823, 298 90	$744, 927 00	$79, 213, 371 90
1853 to 1873	5, 170, 733 00	3, 083, 648 00	536, 923 20	65, 928, 512 70
1874.....	497, 255 80	.....	.....	5, 983, 601 30
1875.....	889, 560 00	.....	.....	10, 070, 368 00
1876.....	3, 639, 105 00	.....	.....	19, 126, 502 50
1877.....	2, 055, 070 00	.....	.....	28, 549, 935 00
1878.....	760, 891 00	.....	.....	28, 290, 825 50
1879.....	45 00	.....	.....	27, 227, 882 50
1880	1, 575 00	.....	.....	27, 942, 437 50
1881.....	3, 695 50	.....	.....	27, 649, 966 75
1882.....	2, 507 50	.....	.....	27, 783, 388 75
1883.....	717, 511 90	.....	.....	28, 835, 470 15
1884.....	665, 160 30	.....	.....	28, 773, 387 80
1885.....	315, 671 40	.....	.....	28, 848, 959 65
Total	18, 608, 843 90	4, 906, 946 90	1, 281, 850 20	434, 224, 610 00

MINOR COIN.

Period.	*Five cents.	†Three cents.	‡Two cents.	Cents.	Half cents.	Total.
1793 to 1873..	$5, 276, 140 00	$805, 350 00	$912, 020 00	$4, 886, 452 44	$39, 926 11	$11, 919, 888 55
1874....	244, 350 00	29, 640 00	.....	137, 935 00	.....	411, 925 00
1875.....	94, 650 00	12, 540 00	.....	123, 185 00	.....	230, 375 00
1876.....	132, 700 00	7, 560 00	.....	120, 090 00	.....	260, 350 00
1877.....	25, 250 00	....	.....	36, 915 00	.....	62, 165 00
1878.....	80 00	48 00	.....	30, 566 00	.....	30. 694 00
1879.....	1, 175 00	984 00	.....	95, 639 00	.....	97, 798 00
1880.....	1, 247 50	982 50	.....	267, 741 50	.....	269, 971 50
1881.....	177 75	32, 416 65	.....	372, 515 55	.....	405, 109 95
1882.....	220, 038 75	104 25	.....	424, 614 75	.....	644, 757 75
1883.....	1, 022, 774 40	858 57	....	404, 674 19	.....	1, 428, 307 16
1884.....	768, 745 25	244 86	.....	405, 719 62	.....	1, 174, 709 73
1885..... ..	351, 691 00	144 60	.....	175, 721 20	.....	527, 556 80
Total....	8, 139, 019 65	890, 873 43	912, 020 00	7, 481, 769 25	39, 926 11	17, 463, 608 44

* First coinage in 1866. † First coinage in 1865. ‡ First coinage in 1864.

XXXIX.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND REFINED DOMESTIC BULLION NOT DISTRIBUTED, DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

Locality.	Gold.	Silver.	Total.
Alabama	$225,479 24	$44 63	$225,523 87
Alaska	161,231 87	1,270 01	162,501 88
Arizona	3,758,623 79	13,398,576 13	17,157,199 92
California	735,513,362 26	3,840,939 42	739,354,301 68
Colorado	47,699,520 23	23,201,863 18	70,901,383 41
Dakota	23,093,175 82	292,589 10	23,385,764 92
Georgia	8,278,444 92	2,860 99	8,281,305 91
Idaho	27,471,205 51	1,341,032 04	28,812,237 55
Indiana	40 13	.....	40 13
Maine	5,638 20	22 00	5,660 20
Maryland	3,625 84	2 94	3,628 78
Massachusetts	.....	917 56	917 56
Michigan	5,733 49	3,596,001 83	3,601,735 32
Montana	55,979,576 77	11,813,040 50	67,792,617 27
Nebraska	156 97	2 42	159 39
Nevada	22,679,390 61	92,041,213 13	114,720,603 74
New Hampshire	11,020 55	.....	11,020 55
New Mexico	2,210,192 37	5,259,348 89	7,469,541 26
North Carolina	11,007,150 66	48,564 48	11,055,715 14
Oregon	18,307,527 29	55,817 61	18,363,344 90
Pennsylvania	1,138 34	2,588 47	3,726 81
South Carolina	1,561,390 28	1,005 68	1,562,395 96
Tennessee	87,409 38	8 45	87,417 83
Texas	97 86	2,502 85	3,600 71
Utah	729,217 07	18,934,453 12	19,662,670 19
Vermont	85,598 21	49 94	85,648 15
Virginia	1,713,089 33	186 67	1,713,276 00
Washington Territory	355,599 21	1,375 39	356,974 60
Wyoming	742,532 56	11,926 41	754,458 97
Other sources, or not reported	36,877,140 71	41,582,487 89	78,459,628 60
Total Unrefined	998,564,309 47	215,430,691 73	1,213,995,001 20
Refined bullion	270,615,320 33	137,896,215 10	408,511,535 43
Grand total	1,269,179,629 80	353,326,906 83	1,622,506,536 63

XL.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND REFINED DOMESTIC BULLION NOT DISTRIBUTED, DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

Locality.	Gold.	Silver.	Total.
Alabama	$223,470 25	$16 05	$223,486 30
Alaska	158,600 63	1,241 10	159,841 73
Arizona	3,594,628 40	13,377,745 41	16,972,373 81
California	733,180,024 88	3,754,651 15	736,934,676 03
Colorado	46,237,635 61	22,627,000 08	68,864,635 69
Dakota	21,828,159 57	264,307 95	22,092,467 52
Georgia	8,214,574 46	2,524 02	8,217,098 48
Idaho	27,198,420 11	1,281,361 82	28,479,781 93
Maine	5,638 20	22 02	5,660 22
Michigan	156 94	3,581,318 64	3,581,475 58
Montana	55,394,904 98	10,636,352 83	66,031,257 81
Nevada	21,688,883 48	90,862,871 22	112,551,754 70
New Mexico	2,099,487 93	5,079,110 05	7,178,597 98
North Carolina	10,975,802 53	48,282 51	11,024,085 04
Oregon	18,177,258 86	54,683 93	18,231,942 79
South Carolina	1,542,811 45	897 60	1,543,709 05
Tennessee	87,409 38	7 68	87,417 06
Utah	706,767 60	18,782,290 22	19,489,057 82
Vermont	71,442 18	49 94	71,492 12
Virginia	1,711,650 23	180 45	1,711,830 68
Washington Territory	341,576 98	1,237 62	342,814 60
Wyoming	738,832 53	11,883 62	750,716 15
Other sources, or not reported	36,804,228 17	41,347,400 87	78,151,629 04
Total Unrefined	990,982,365 35	211,715,436 78	1,202,697,802 13
Refined bullion	264,664,433 28	127,213,775 42	391,878,208 70
Grand total	1,255,646,798 63	338,929,212 20	1,594,576,010 83

XLI.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

[Compiled from monthly statements of the Bureau of Statistics.]

IMPORTS.

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver bullion.
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1884	$732,975	$18,929	$751,904	$2,376	$8,464	$10,840	$762,744
August, 1884	1,466,885	12,831	1,479,716	300	11,200	11,500	1,491,216
September, 1884	70,085	13,647	83,732	1,455	14,000	15,455	99,187
October, 1884	1,451,223	16,272	1,467,495	462	27,676	28,138	1,495,633
November, 1884	3,416,834	251,550	3,668,384	17,625	935	18,560	3,686,944
December, 1884	62,644	25,731	88,375	.....	271	271	88,646
January, 1885	54,713	37,041	91,754	2,124	9,696	11,820	103,574
February, 1885	435	22,101	22,536	.....	9,160	9,160	31,696
March, 1885	.....	18,750	18,750	.....	.....	.....	18,750
April, 1885	.....	12,756	12,756	.....	38,310	38,310	51,066
May, 1885	1,172	27,940	29,112	765	16,500	17,265	46,377
June, 1885	8,966	33,047	42,013	4,321	31,099	35,420	77,433
Total	7,265,932	490,595	7,756,527	29,428	167,311	196,739	7,953,266
SAN FRANCISCO.							
July, 1884	.....	88,117	88,117	1,000	150,894	151,894	240,011
August, 1884	.....	40,060	40,060	100,595	91,488	192,083	232,143
September, 1884	.....	66,953	66,953	67,805	89,475	157,280	224,233
October, 1884	.....	63,789	63,789	161,762	.....	161,762	225,551
November, 1884	.....	120,801	120,801	16,218	78,073	94,291	215,092
December, 1884	.....	71,402	71,402	.....	203,900	203,900	275,302
January, 1885	.....	15,612	15,612	.....	84,436	84,436	100,048
February, 1885	.....	29,570	29,570	.....	196,547	196,547	226,117
March, 1885	.....	21,284	21,284	.....	154,577	154,577	175,861
April, 1885	.....	79,546	79,546	.....	106,739	106,739	186,285
May, 1885	.....	25,192	25,192	.....	141,600	141,600	166,792
June, 1885	.....	30,614	30,614	.....	185,055	185,055	215,669
Total	.....	652,940	652,940	347,380	1,482,784	1,830,164	2,483,104
ALL OTHER PORTS.							
July, 1884	.....	115,171	115,171	55,261	39,638	94,899	210,070
August, 1884	8,000	31,402	39,402	42,161	28,838	70,999	110,401
September, 1884	450	19,520	19,970	14,652	13,377	28,029	47,999
October, 1884	6,928	45,800	52,728	157,770	86,775	244,545	297,273
November, 1884	.....	21,345	21,345	35,573	66,598	102,171	123,516
December, 1884	.....	6,000	6,000	195,124	133,758	328,882	334,882
January, 1885	32,820	19,520	52,340	155,024	11,555	166,579	218,919
February, 1885	36,348	16,972	53,320	109,996	494	110,490	163,810
March, 1885	21,899	12,401	34,300	252,681	.....	252,681	286,981
April, 1885	5,814	11,316	17,130	716,663	9,763	726,426	743,556
May, 1885	4,650	4,000	8,650	147,654	11,351	159,005	167,655
June, 1885	16,755	2,659	19,414	181,152	37,623	218,775	238,189
Total	133,664	306,106	439,770	2,063,711	439,770	2,503,481	2,943,251
Total Imports, Bullion	7,399,596	1,449,641	8,849,237	2,440,519	2,089,865	4,530,384	13,379,621

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE FISCAL YEAR ENDED JUNE 30, 1885—Continued.

IMPORTS.

Ports.	COIN.						
	Gold.			Silver.			Total gold and silver coin.
	American.	Foreign.	Total.	American.	Foreign.	Total.	
NEW YORK.							
July, 1884	$162,972	$1,113,079	$1,276,051	$34,462	$311,115	$345,577	$1,621,628
August, 1884	248,932	895,121	1,144,053	73,568	240,266	313,834	1,457,887
September, 1884	275,627	985,768	1,261,395	38,720	151,455	190,175	1,451,570
October, 1884	153,024	665,660	818,684	48,316	203,227	251,543	1,070,227
November, 1884	837,010	3,514,958	4,351,968	47,906	110,381	158,287	4,510,255
December, 1884	289,549	1,477,728	1,767,277	34,161	106,048	140,209	1,907,486
January, 1885	53,759	1,160,025	1,213,784	30,902	54,995	85,897	1,299,681
February, 1885	144,961	1,519,000	1,663,961	13,543	30,652	44,195	1.708,156
March, 1885	31,907	1,588,443	1,620,350	17,582	108,267	125,849	1,746,199
April, 1885	43,788	119,742	163,530	62,241	162,985	225,226	388,756
May, 1885	403,482	48,410	451,892	66,157	103,937	170,094	621,986
June, 1885	59,102	12,549	71,651	85,776	63,163	148,939	220,590
Total	2,704,113	13,100,483	15,804,596	553,334	1,646,491	2,199,825	18,004,421
SAN FRANCISCO.							
July, 1884	4,618	35 144	39,762	2,175	84,426	86,601	126,363
August, 1884	22,311	9,674	31,985	2,218	153,619	155,837	187,822
September, 1884	9,225	24,333	33,558	4,564	150,750	155,314	188,872
October, 1884	22,498	11,225	33,723	15,978	269,715	285,693	319,416
November, 1884	5,760	12,100	17,860	1,096	321,275	322,371	340,231
December, 1884	16,103	162,536	178,639	40,535	168,279	208,814	387,453
January, 1885	19,800	643,255	663,055	29,785	219,998	249,783	912,838
February, 1885	15,195	67,514	82,709	2,355	243,511	245,866	328,575
March, 1885	3,985	51,040	55,025	500	90,904	91,404	146,429
April, 1885	3,450	31,694	35,144	1,510	158,481	159,991	195,135
May, 1885	23,563	13,933	37,496	2,803	85,108	87,911	125,407
June, 1885	10,630	44,042	54,672	3,067	119,638	122,705	177,377
Total	157,138	1,106,490	1,263,628	106,586	2,065,704	2,172,290	3,435,918
ALL OTHER PORTS.							
July, 1884	275	11,823	12,098	2,200	513,007	515,207	527,305
August, 1884	9,000	14,084	23,084	3,454	500,450	503,904	526,988
September, 1884	.....	12,064	12,064	.....	458,192	458,192	470,256
October, 1884	.....	14,983	14,983	671	1,770,784	1,771,455	1,786,438
November, 1884	2,190	10,356	12,546	1,346	668 219	669,565	682.111
December, 1884	3,155	116,951	120,106	.....	689,414	689,414	809,520
January, 1885	590	37,788	38,378	375	494,180	494,555	533,933
February, 1885	1,263	34,606	35,869	845	396,976	397,821	433,690
March, 1885	1,584	5,304	6,888	1,910	1,209,485	1,211,395	1,218,283
April, 1885	469,479	4,948	474,427	1,627	680,705	682,332	1,156,759
May, 1885	1,297	11,096	12,393	627	60,742	61,369	73,762
June, 1885	2,006	9,393	11,399	951	191,968	192,919	204,318
Total	490,839	283,396	774,235	14,006	7,634,122	7,648,128	8,422,363
Total Imports, Coin	3,352,090	14,490,369	17,842,459	673,926	11,346,317	12,020,243	29,862,702

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs district.	BULLION.						
	Gold.			Silver.			Total gold and silver.
	United States mint or assay office.	Other bullion.	Total.	United States mint or assay office.	Other bullion.	Total	
NEW YORK.							
July, 1884	$1,772	.....	$1,772	.....	$943,495	$943,495	$945,267
August, 1884	.....	$2,750	2,750	.....	1,100,265	1,100,265	1,103,015
September, 1884	.....	1,300	1,300	.....	767,034	767,034	768,334
October, 1884	.....	3,800	3,800	.....	799,239	799,239	803,039
November, 1884	.....	6,500	6,500	.....	792,238	792,238	798,738
December, 1884	.....	12,300	12,300	$382,400	1,359,339	1,741,739	1,754,039
January, 1885	1,000	3,500	4,500	118,300	1,115,069	1,233,369	1,237,869
February, 1885	.....	4,000	4,000	72,400	1,029,256	1,101,656	1,105,656
March, 1885	.....	7,000	7,000	163,000	598,906	761,906	768,906
April, 1885	.....	6,300	6,300	77,000	932,216	1,009,216	1,015,516
May, 1885	.....	7,100	7,100	.....	1,235,891	1,235,891	1,242,991
June, 1885	.....	5,500	5,500	1,300	1,524,470	1,525,770	1,531,270
Total	2,772	60,050	62,822	814,400	12,197,418	13,011,818	13,074,640
SAN FRANCISCO.							
July, 1884	.....	3,855	3,855	90,000	785,881	875,881	879,736
August, 1884	.....	3,199	3,199	71,000	416,200	487,200	490,399
September, 1884	.....	720	720	194,000	515,621	709,621	710,341
October, 1884	.....	11,680	11,680	.....	550,173	550,173	561,853
November, 1884	305,000	1,686	306,686	.....	147,700	147,700	454,386
December, 1884	.....	2,458	2,458	.....	865,555	865,555	868,013
January, 1885	.....	400	400	61,000	303,600	364,600	365,000
February, 1885	.....	1,078	1,078	77,000	748,556	825,556	826,634
March, 1885	.....	90	90	60,000	519,356	579,356	579,446
April, 1885	.....	650	650	.....	749,123	749,123	749,773
May, 1885	.....	550	550	.....	286,341	286,341	286,891
June, 1885	.....	1,562	1,562	180,000	790,000	970,000	971,562
Total	305,000	27,928	332,928	733,000	6,678,106	7,411,106	7,744,034
ALL OTHER DISTRICTS.							
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
January, 1885	.....	.....	.....	.....	.....	.....	.....
February, 1885	.....	.....	.....	.....	.....	.....	.....
March, 1885	.....	.....	.....	.....	.....	.....	.....
April, 1885	.....	.....	.....	.....	.....	.....	.....
May, 1885	.....	.....	.....	.....	.....	.....	.....
June, 1885	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....
Total Bullion (Domestic Exports)	307,772	87,978	395,750	1,547,400	18,875,524	20,422,924	20,818,674

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs district.	COIN.						
	Gold.			Silver.			Total gold and silver.
	American.	Foreign.	Total.	American.		Total.	
				Trade.	Other.		
NEW YORK.							
July, 1884	$106,531	.....	$106,531	$51,200	$35,000	$86,200	$192,731
August, 1884	64,254	.....	64,254	157,000	27,302	184,302	248,556
September, 1884	21,480	.....	21,480	70,000	4,892	74,892	96,372
October, 1884	70,530	.....	70,530	.....	4,711	4 711	75,241
November, 1884	86,983	.....	86,983	100,000	4,500	104,500	191,483
December, 1884	64,501	.....	64,501	.....	1,000	1,000	65,501
January, 1885	143,874	.....	143,874	.....	25,800	25,800	169,674
February, 1885	55,232	.....	55,232	.....	500	500	55,732
March, 1885	105,509	.....	105,509	440,100	10,900	451,000	556,509
April, 1885	35,260	.....	35,260	186,000	.....	186,000	221,260
May, 1885	98,490	.....	98,490	51,300	14,400	65,700	164,190
June, 1885	106,709	.....	106,709	.....	2,400	2,400	109,109
Total	959,353	.....	959,353	1,055,600	131,405	1,187,005	2,146,358
SAN FRANCISCO.							
July, 1884	41,748	.....	41,748	5,200	.....	5,200	46,948
August, 1884	25,550	.....	25,550	12,350	.....	12,350	37,900
September, 1884	53,650	.....	53,650	.....	1,750	1,750	55,400
October, 1884	103,260	.....	103,260	.....	.....	.....	103,260
November, 1884	43,360	.....	43,360	.....	.....	.....	43,360
December, 1884	139,735	.....	139,735	.....	.....	.....	139,735
January, 1885	30,430	.....	30,430	.....	.....	.....	30,430
February, 1885	22,223	.....	22,223	.....	.....	.....	22,223
March, 1885	79,600	.....	79,600	.....	.....	.....	79,600
April, 1885	104,285	.....	104,285	.....	.....	.....	104,285
May, 1885	64,790	.....	64,790	.....	.....	.....	64,790
June, 1885	102,425	.....	102,425	.....	.....	.....	102,425
Total	811,056	.....	811,056	17,550	1,750	19,300	830,356
ALL OTHER DISTRICTS.							
July, 1884	200	.....	200	.....	1,000	1,000	1,200
August, 1884	75,000	.....	75,000	.....	.....	.....	75,000
September, 1884	200	.....	200	.....	100	100	300
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
January, 1885	.....	.....	.....	.....	.....	.....	.....
February, 1885	.....	.....	.....	.....	.....	.....	.....
March, 1885	.....	.....	.....	.....	.....	.....	.....
April, 1885	.....	.....	.....	.....	.....	.....	.....
May, 1885	.....	.....	.....	.....	.....	.....	.....
June, 1885	500,000	.....	500,000	.....	4,222	4,222	504,222
Total	575,400	.....	575,400	.....	5,322	5,322	580,722
Total Coin (Domestic Exports)	2,345,809	.....	2,345,809	1,073,150	138,477	1,211,627	3,557,436

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1884	.....	.....	.....	$7,300	.....	$7,300	$7,300
August, 1884	.....	.....	.....	500	.....	500	500
September, 1884	.....	.....	.....	37,920	.....	37,920	37,920
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
January, 1885	.....	.....	.....	.....	.....	.....	.....
February, 1885	.....	.....	.....	.....	.....	.....	.....
March, 1885	.....	.....	.....	.....	.....	.....	.....
April, 1885	.....	.....	.....	.....	.....	.....	.....
May, 1885	.....	.....	.....	.....	.....	.....	.....
June, 1885	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	45,720	.....	45,720	45,720
SAN FRANCISCO.							
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	$12,750	12,750	12,750
December, 1884	.....	.....	.....	.....	.....	.....	.....
January, 1885	.....	.....	.....	.....	.....	.....	.....
February, 1885	.....	.....	.....	.....	.....	.....	.....
March, 1885	.....	.....	.....	.....	.....	.....	.....
April, 1885	.....	.....	.....	.....	.....	.....	.....
May, 1885	.....	.....	.....	.....	.....	.....	.....
June, 1885	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	12,750	12,750	12,750
ALL OTHER PORTS.							
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
January, 1885	.....	.....	.....	.....	.....	.....	.....
February, 1885	.....	.....	.....	.....	.....	.....	.....
March, 1885	.....	.....	.....	.....	.....	.....	.....
April, 1885	.....	.....	.....	.....	.....	.....	.....
May, 1885	.....	.....	.....	.....	.....	.....	.....
June, 1885	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....
Total Bullion (Foreign Exports)	.....	.....	.....	45,720	12,750	58,470	58,470

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	COIN.		Total gold and silver coin.
	Gold.	Silver.	
NEW YORK.			
July, 1884	$5,000	$207,320	$212,320
August, 1884	4,866	326,818	331,684
September, 1884	.....	236,820	236,820
October, 1884	1,500	209,491	210,991
November, 1884	.....	291,814	291,814
December, 1884	1,563	222,614	224,177
January, 1885	1,267,122	90,915	1,358,037
February, 1885	1,550,995	124,583	1,675,578
March, 1885	640,883	180,326	821,209
April, 1885	1,011,500	164,394	1,175,894
May, 1885	1,223,045	125,738	1,348,783
June, 1885	25,796	72,739	98,535
Total	5,732,270	2,253,572	7,985,842
SAN FRANCISCO.			
July, 1884	.....	734,262	734,262
August, 1884	.....	383,320	383,320
September, 1884	.....	1,501,905	1,501,905
October, 1884	1,763	1,005,038	1,006,801
November, 1884	.....	500,899	500,899
December, 1884	.....	1,020,868	1,020,868
January, 1885	.....	496,943	496,943
February, 1885	.....	450,687	450,687
March, 1885	.....	1,127,665	1,127,665
April, 1885	.....	1,023,902	1,023,902
May, 1885	.....	442,929	442,929
June, 1885	.....	1,033,716	1,033,716
Total	1,763	9,722,134	9,723,897
ALL OTHER PORTS.			
July, 1884	.....	.....	.....
August, 1884	.....	4,400	4,400
September, 1884	.....	.....	.....
October, 1884	.....	5,000	5,000
November, 1884	.....	.....	.....
December, 1884	.....	19,750	19,750
January, 1885	.....	17,000	17,000
February, 1885	2,300	4,500	6,800
March, 1885	.....	18,586	18,586
April, 1885	.....	4,920	4,920
May, 1885	.....	3,250	3,250
June, 1885	.....	7,500	7,500
Total	2,300	84,906	87,206
Total Coin (Foreign Exports)	5,736,333	12,060,612	17,796,945

XLII.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

[Reported by Chief of Bureau of Statistics.]

IMPORTS.

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver bullion.
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
January, 1884	$1,200	$12,844	$14,044	$23,020	$140	$23,160	$37,204
February, 1884	3,006	15,939	18,945	3,330	.....	3,330	22,275
March, 1884	3,240	9,274	12,514	.....	2,000	2,000	14,514
April, 1884	5,855	13,088	18,943	321	6,600	6,921	25,864
May, 1884	1,475	11,599	13,074	1,520	7,890	9,410	22,484
June, 1884	3,182	22,708	25,890	910	8,300	9,210	35,100
July, 1884	732,975	18,929	751,904	2,376	8,464	10,840	762,744
August, 1884	1,466,885	12,831	1,479,716	300	11,200	11,500	1,491,216
September, 1884	70,085	13,647	83,732	1,455	14,000	15,455	99,187
October, 1884	1,451,223	16,272	1,467,495	462	27,676	28,138	1,495,633
November, 1884	3,416,834	251,550	3,668,384	17,625	935	18,560	3,686,944
December, 1884	62,644	25,731	88,375	.....	271	271	88,646
Total	7,218,604	424,412	7,643,016	51,319	87,476	138,795	7,781,811
SAN FRANCISCO.							
January, 1884	.....	102,992	102,992	4,000	150,326	154,326	257,318
February, 1884	.....	63,020	63,020	5,200	143,766	148,966	211,986
March, 1884	.....	13,050	13,050	.....	187,513	187,513	200,563
April, 1884	.....	35,606	35,606	.....	149,553	149,553	185,159
May, 1884	.....	32,200	32,200	8,775	191,967	200,742	232,942
June, 1884	.....	39,028	39,028	.....	97,112	97,112	136,140
July, 1884	.....	88,117	88,117	1,000	150,894	151,894	240,011
August, 1884	.....	40,060	40,060	100,595	91,488	192,083	232,143
September, 1884	.....	66,953	66,953	67,805	89,475	157,280	224,233
October, 1884	.....	63,789	63,789	161,762	.....	161,762	225,551
November, 1884	.....	120,801	120,801	16,218	78,073	94,291	215,092
December, 1884	.....	71,402	71,402	.....	203,900	203,900	275,302
Total	.....	737,018	737,018	365,355	1,534,067	1,899,422	2,636,440
ALL OTHER PORTS.							
January, 1884	5,687	1,184	6,871	18,107	50,176	68,283	75,154
February, 1884	1,500	1,196	2,696	1,973	20,901	22,874	25,570
March, 1884	.....	2,400	2,400	33,806	25,600	59,406	61,806
April, 1884	35,545	8,439	43,984	51,202	19,188	70,390	114,374
May, 1884	35,220	16,097	51,317	33,626	17,837	51,463	102,780
June, 1884	450	5,145	5,595	48,736	28,044	76,780	82,375
July, 1884	.....	115,171	115,171	55,261	39,638	94,899	210,070
August, 1884	8,000	31,402	39,402	42,161	28,838	70,999	110,401
September, 1884	450	19,520	19,970	14,652	13,377	28,029	47,999
October, 1884	6,928	45,800	52,728	157,770	86,775	244,545	297,273
November, 1884	.....	21,345	21,345	35,573	66,598	102,171	123,516
December, 1884	.....	6,000	6,000	195,124	133,758	328,882	334,882
Total	93,780	273,699	367,479	687,991	530,730	1,218,721	1,586,200
Total Imports, Bullion	7,312,384	1,435,129	8,747,513	1,104,665	2,152,273	3,256,938	12,004,451

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

IMPORTS.

Ports.	COIN.						
	Gold.			Silver.			Total gold and silver coin.
	American.	Foreign.	Total.	American.*	Foreign.	Total.	
NEW YORK.							
January, 1884	$14,268	$32,375	$46,643	$50,364	$404,231	$454,595	$501,238
February, 1884 ...	24,165	12,845	37,010	55,051	334,508	389,559	426,569
March, 1884	17,830	179,181	197,011	141,554	233,381	374,935	571,946
April, 1884	11,518	2,736,335	2,747,853	25,926	198,076	224,002	2,971,855
May, 1884	119,067	142,295	261,362	22,474	208,125	230,599	491,961
June, 1884.....	59,951	1,932,830	1,992,781	36,415	216,762	253,177	2,245,958
July, 1884	162,972	1,113,079	1,276,051	34,462	311,115	345,577	1,621,628
August, 1884	248,932	895,121	1,144,053	73,568	240,266	313,834	1,457,887
September, 1884 ..	275,627	985,768	1,261,395	38,720	151,455	190,175	1,451,570
October, 1884	153,024	665,660	818,684	48,316	203,227	251,543	1,070,227
November, 1884 ..	837,010	3,514,958	4,351,968	47,906	110,381	158,287	4,510,255
December, 1884 ...	289,549	1,477,728	1,767,277	34,161	106,048	140,209	1,907,486
Total.....	2,213,913	13,688,175	15,902,088	608,917	2,717,575	3,326,492	19,228,580
SAN FRANCISCO.							
January, 1884	3,860	348,023	351,883	4,297	149,756	154,053	505,936
February, 1884 ...	1,029	150,132	151,161	2,200	133,500	135,700	286,861
March, 1884	2,000	113,099	115,099	1,208	180,718	181,926	297,025
April, 1884	6,900	152,850	159,750	14,890	153,933	168,823	328,573
May, 1884	1,185	52,867	54,052	2,147	106,073	108,220	162,272
June, 1884	2,800	4,902	7,702	1,329	92,574	93,903	101,605
July, 1884	4,618	35,144	39,762	2,175	84,426	86,601	126,363
August, 1884	22,311	9,674	31,985	2,218	153,619	155,837	187,822
September, 1884 ..	9,225	24,333	33,558	4,564	150,750	155,314	188,872
October, 1884	22,498	11,225	33,723	15,978	269,715	285,693	319,416
November, 1884 ..	5,760	12,100	17,860	1,096	321,275	322,371	340,231
December, 1884...	16,103	162,536	178,639	40,535	168,279	208,814	387,453
Total.....	98,289	1,076,885	1,175,174	92,637	1,964,618	2,057,255	3,232,429
ALL OTHER PORTS.							
January, 1884	.....	2,980	2,980	6,692	302,126	308,818	311,798
February, 1884 ...	147,500	1,972	149,472	1,600	174,026	175,626	325,098
March, 1884	561,020	2,107	563,127	793	397,101	397,894	961,021
April, 1884	2,163	2,130	4,293	400	386,186	386,586	390,879
May, 1884	1,207,990	6,536	1,214,526	1,906	464,355	466,261	1,680,787
June, 1884.....	1,638	1,965	3,603	4,534	516,636	521,170	524,773
July, 1884	275	11,823	12,098	2,200	513,007	515,207	527,305
August, 1884	9,000	14,084	23,084	3,454	500,450	503,904	526,988
September, 1884 ..	.....	12,064	12,064	.....	458,192	458,192	470,256
October, 1884	.....	14,983	14,983	671	1,770,784	1,771,455	1,786,438
November, 1884 ..	2,190	10,356	12,546	1,346	668,219	669,565	682,111
December, 1884 ...	3,155	116,951	120,106	.....	689,414	689,414	809,520
Total.....	1,934,931	197,951	2,132,882	23,596	6,840,496	6,864,092	8,996,974
Total Imports, Coin.....	4,247,133	14,963,011	19,210,144	725,150	11,522,689	12,247,839	31,457,983

*Imports of silver coin classified as "American" and "Foreign." Trade dollars not separately stated during 1884.

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs districts.	BULLION.						
	Gold.			Silver.			Total gold and silver.
	United States mint or assay office.	Other bullion.	Total.	United States mint or assay office.	Other bullion.	Total.	
NEW YORK.							
January, 1884	.....	$3,000	$3,000	.....	$867,636	$867,636	$870,636
February, 1884	.....	6,000	6,000	.....	1,114,010	1,114,010	1,120,010
March, 1884	$6,372,362	3,000	6,375,362	.....	794,137	794,137	7,169,499
April, 1884	16,207,279	.....	16,207,279	$1,400	582,654	584,054	16,791,333
May, 1884	368,876	2,800	371,676	8,422	683,063	691,485	1,063,161
June, 1884	.....	2,240	2,240	655,606	.....	655,606	657,846
July, 1884	1,772	.....	1,772	.....	943,495	943,495	945,267
August, 1884	.....	2,750	2,750	.....	1,100,265	1,100,265	1,103,015
September, 1884	.....	1,300	1,300	.....	767,034	767,034	768,334
October, 1884	.....	3,800	3,800	.....	799,239	799,239	803,039
November, 1884	.....	6,500	6,500	.....	792,238	792,238	798,738
December, 1884	.....	12,300	12,300	382,400	1,359,339	1,741,739	1,754,039
Total	22,950,289	43,690	22,993,979	1,047,828	9,803,110	10,850,938	33,844,917
SAN FRANCISCO.							
January, 1884	.....	45,696	45,696	.....	680,275	680,275	725,971
February, 1884	.....	.....	.....	100,000	488,168	588,168	588,168
March, 1884	.....	.....	.....	50,550	237,310	287,860	287,860
April, 1884	.....	213	213	150,200	468,226	618,426	618,639
May, 1884	.....	1,549	1,549	345,000	160,800	505,800	507,349
June, 1884	.....	1,217	1,217	100,000	342,100	442,100	443,317
July, 1884	.....	3,855	3,855	90,000	785,881	875,881	879,736
August, 1884	.....	3,199	3,199	71,000	416,200	487,200	490,399
September, 1884	.....	720	720	194,000	515,621	709,621	710,341
October, 1884	.....	11,680	11,680	.....	550,173	550,173	561,853
November, 1884	.....	1,686	1,686	.....	452,700	452,700	454,386
December, 1884	.....	2,458	2,458	.....	865,555	865,555	868,013
Total	.....	72,273	72,273	1,100,750	5,963,009	7,063,759	7,136,032
ALL OTHER DISTRICTS.							
January, 1884	.....	.....	.....	.....	.....	.....	.....
February, 1884	.....	.....	.....	.....	.....	.....	.....
March, 1884	.....	.....	.....	.....	.....	.....	.....
April, 1884	.....	.....	.....	.....	.....	.....	.....
May, 1884	.....	.....	.....	.....	.....	.....	.....
June, 1884	.....	.....	.....	.....	.....	.....	.....
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....
Total Domestic Exports Bullion	22,950,289	115,963	23,066,252	2,148,578	15,766,119	17,914,697	40,980,949

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs districts.	COIN.							
	Gold.			Silver.				Total gold and silver.
	American.	Foreign.	Total.	American.		Foreign.	Total.	
				Trade.	Other.			
NEW YORK.								
January, 1884	$60,895	.....	$60,895	.....	.....	.....	.....	$60,895
February, 1884	2,263,224	.....	2,263,224	.....	$3,450	.....	$3,450	2,266,674
March, 1884	4,060,303	.....	4,060,303	$25,000	16,017	.....	41,017	4,101,320
April, 1884	3,638,632	.....	3,638,632	.....	.....	.....	.....	3,638,632
May, 1884	431,900	.....	431,900	.....	1,000	.....	1,000	432,900
June, 1884	67,000	.....	67,000	.....	.....	.....	.....	67,000
July, 1884	106,531	.....	106,531	51,200	35,000	.....	86,200	192,731
August, 1884	64,254	.....	64,254	157,000	27,302	.....	184,302	248,556
September, 1884	21,480	.....	21,480	70,000	4,892	.....	74,892	96,372
October, 1884	70,530	.....	70,530	.....	4,711	.....	4,711	75,241
November, 1884	86,983	.....	86,983	100,000	4,500	.....	104,500	191,483
December, 1884	64,501	.....	64,501	.....	1,000	.....	1,000	65,501
Total	10,936,233	.....	10,936,233	403,200	97,872	.....	501,072	11,437,305
SAN FRANCISCO.								
January, 1884	12,525	.....	12,525	.....	350	.....	350	12,875
February, 1884	35,715	.....	35,715	.....	.....	.....	.....	35,715
March, 1884	24,550	.....	24,550	.....	.....	.....	.....	24,550
April, 1884	23,675	.....	23,675	.....	.....	.....	.....	23,675
May, 1884	47,005	.....	47,005	.....	.....	.....	.....	47,005
June, 1884	15,648	.....	15,648	.....	.....	.....	.....	15,648
July, 1884	41,748	.....	41,748	5,200	.....	.....	5,200	46,948
August, 1884	25,550	.....	25,550	12,350	.....	.....	12,350	37,900
September, 1884	53,650	.....	53,650	.....	1,750	.....	1,750	55,400
October, 1884	103,260	.....	103,260	.....	.....	.....	.....	103,260
November, 1884	43,360	.....	43,360	.....	.....	.....	.....	43,360
December, 1884	139,735	.....	139,735	.....	.....	.....	.....	139,735
Total	566,421	.....	566,421	17,550	2,100	.....	19,650	586,071
ALL OTHER DISTRICTS.								
January, 1884	.....	.....	.....	.....	448	.....	448	448
February, 1884	.....	.....	.....	.....	.....	.....	.....	.....
March, 1884	.....	.....	.....	.....	.....	.....	.....	.....
April, 1884	.....	.....	.....	.....	.....	.....	.....	.....
May, 1884	300,000	.....	300,000	.....	159	.....	159	300,159
June, 1884	100	.....	100	.....	.....	.....	.....	100
July, 1884	200	.....	200	.....	1,000	.....	1,000	1,200
August, 1884	75,000	.....	75,000	.....	.....	.....	.....	75,000
September, 1884	200	.....	200	.....	100	.....	100	300
October, 1884	.....	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....	.....
Total	375,500	.....	375,500	.....	1,707	.....	1,707	377,207
Total Domestic Exports, Coin	11,878,154	.....	11,878,154	420,750	101,679	.....	522,429	12,400,583

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver bullion.
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
January, 1884	$900	$1, 500	$2, 400	.....	.....	.....	$2, 400
February, 1884	.....	.....	.....	.....	.....	.....	.....
March, 1884	.....	.....	.....	$6, 700	.....	$6, 700	6, 700
April, 1884	.....	.....	.....	1, 400	.....	1, 400	1, 400
May, 1884	.....	.....	.....	.....	.....	.....	.....
June, 1884	.....	.....	.....	11, 600	.....	11, 600	11, 600
July, 1884	.....	.....	.....	7, 300	.....	7, 300	7, 300
August, 1884	.....	.....	.....	500	.....	500	500
September, 1884	.....	.....	.....	37, 920	.....	37, 920	37, 920
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
Total	900	1, 500	2, 400	65, 420	.....	65, 420	67, 820
SAN FRANCISCO.							
January, 1884	.....	.....	.....	.....	4, 000	4, 000	4, 000
February, 1884	.....	.....	.....	.....	5, 200	5, 200	5, 200
March, 1884	.....	.....	.....	.....	.....	.....	.....
April, 1884	.....	.....	.....	.....	.....	.....	.....
May, 1884	.....	.....	.....	.....	.....	.....	.....
June, 1884	.....	.....	.....	.....	.....	.....	.....
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	12, 750	12, 750	12, 750
December, 1884	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	21, 950	21, 950	21, 950
ALL OTHER PORTS.							
January, 1884	.....	.....	.....	.....	.....	.....	.....
February, 1884	.....	.....	.....	.....	.....	.....	.....
March, 1884	.....	.....	.....	.....	.....	.....	.....
April, 1884	.....	.....	.....	.....	.....	.....	.....
May, 1884	.....	.....	.....	.....	.....	.....	.....
June, 1884	.....	.....	.....	.....	.....	.....	.....
July, 1884	.....	.....	.....	.....	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....
November, 1884	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....
Total Foreign Exports (Bullion)	900	1, 500	2, 400	65, 420	21, 950	87, 370	89, 770

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	COIN.		Total gold and silver coin.
	Gold.	Silver.	
NEW YORK.			
January, 1884	$5,000	$487,346	$492,346
February, 1884	1,106,218	324,600	1,430,818
March, 1884	1,763,920	359,256	2,123,176
April, 1884	1,176,926	229,268	1,406,194
May, 1884	1,559,734	249,700	1,809,434
June, 1884	44,900	241,897	286,797
July, 1884	5,000	207,320	212,320
August, 1884	4,866	326,818	331,684
September, 1884	.....	236,820	236,820
October, 1884	1,500	209,491	210,991
November, 1884	.....	291,814	291,814
December, 1884	1,563	222,614	224,177
Total	5,669,627	3,386,944	9,056,571
SAN FRANCISCO.			
January, 1884	24,250	264,652	288,902
February, 1884	.....	298,179	298,179
March, 1884	.....	588,696	588,696
April, 1884	.....	618,147	618,147
May, 1884	.....	530,348	530,348
June, 1884	.....	433,627	433,627
July, 1884	.....	734,262	734,262
August, 1884	.....	383,320	383,320
September, 1884	.....	1,501,905	1,501,905
October, 1884	1,763	1,005,038	1,006,801
November, 1884	.....	500,899	500,899
December, 1884	.....	1,020,868	1,020,868
Total	26,013	7,879,941	7,905,954
ALL OTHER PORTS.			
January, 1884	.....	9,688	9,688
February, 1884	.....	15,410	15,410
March, 1884	.....	17,137	17,137
April, 1884	800	.....	800
May, 1884	.....	2,482	2,482
June, 1884	.....	3,500	3,500
July, 1884	.....	.....	.....
August, 1884	.....	4,400	4,400
September, 1884	.....	.....	.....
October, 1884	.....	5,000	5,000
November, 1884	.....	.....	.....
December, 1884	.....	19,750	19,750
Total	800	77,367	78,167
Total Foreign Exports (Coin)	5,696,440	11,344,252	17,040,692

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

Recapitulation.

IMPORTS.

Description.	Gold.	Silver.	Total.
Bullion	$8,747,513	$3,256,938	$12,004,451
Foreign coin	14,963,011	11,522,689	26,485,700
Total	23,710,524	14,779,627	38,490,151
American coin	4,247,133	725,150	4,972,283
Total bullion and coin	27,957,657	15,504,777	43,462,434

EXPORTS.

Domestic bullion	$23,066,252	$17,914,697	$40,980,949
Foreign bullion	2,400	87,370	89,770
Foreign coin	5,696,440	11,344,252	17,040,692
Total	28,765,092	29,346,319	58,111,411
American coin	11,878,154	*522,429	12,400,583
Total bullion and coin	40,643,246	29,868,738	70,511,994

* Includes 420,750 trade-dollars.

EXCESS.

Bullion and foreign coin:			
Exports, excess	$5,054,568	$14,566,692	$33,368,458
American coin:			
Imports, excess	.....	202,721	.....
Exports, excess	7,631,021	.....	.....

XLIII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF NEW ORLEANS OF GOLD AND SILVER COIN AND BULLION, DURING THE YEAR ENDING JUNE 30, 1885:

[Reported by Chief of Bureau of Statistics.]

Countries.	GOLD.				SILVER.				Total.
	Bars.	Other bullion.	Coin.		Bars.	Other bullion.	Coin.		
			American.	Foreign.			American.	Foreign.	
Mexico	.....	.....	.....	$4,537	.....	.....	$892	$34,642	$40,071
All other countries	$20,569	$41,463	$500	.....	.....	$311	2,710	53,773	119,386
Total	20,569	41,463	500	4,537	.....	311	3,602	88,475	159,457

XLIV.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT SAN FRANCISCO DURING CALENDAR YEAR 1884.

IMPORTS.

Source.	Silver bullion.	Trade-dollars.	Silver coin.	Gold bullion.	Gold coin.	Total.
French Poss., all other	.....	.....	$34, 931	.....	$3, 800	$38, 731
British Columbia	.....	.....	.....	$654, 775	22, 671	677, 446
British Poss. in Australasia	.....	.....	.....	66, 002	394, 385	460, 387
Hawaiian Islands	.....	.....	467, 701	.....	85, 545	553, 246
Japan	.....	.....	11, 222	.....	645, 769	656, 991
Mexico	$1, 890, 222	.....	1, 513, 396	12, 641	23, 044	3, 439, 303
Peru	9, 200	.....	.....	.....	.....	9, 200
Central American States	.....	.....	25, 932	1, 800	1, 760	29, 492
China	.....	.....	4, 073	.....	.....	4, 073
Total	1, 899, 422	.....	2, 057, 255	735, 218	1, 176, 974	5, 868, 869

EXPORTS.

Source.	Domestic silver bullion.	Trade-dollars.	Silver coin.	Gold bullion.	Gold coin.	Foreign gold coin.	Total.
Hong-Kong	$4,656.953	$17, 550	*$7, 423, 093	$27, 273	$450, 788	.....	$12, 575, 657
Hawaiian Islands	.....	.....	†1, 006, 250	.....	145, 000	$24, 250	1, 175, 500
Mexico	.....	.....	.....	.....	4, 378	.....	4, 378
Japan	1, 144, 306	.....	445, 961	.....	1, 763	.....	1, 592, 030
French Poss., all other	.....	.....	10, 275	.....	.....	.....	10, 275
Central American States	.....	.....	.....	.....	11, 255	.....	11, 255
United States of Colombia	.....	.....	1, 750	.....	.....	.....	1, 750
East Indies	273, 500	.....	.....	.....	.....	.....	273, 500
Other islands and ports	.....	.....	5, 900	.....	.....	.....	5, 900
Total	6, 074, 759	17, 550	8, 893, 229	27, 273	613, 184	24, 250	15, 650, 245

* Mexican. † Hawaiian.

XLV.—** WORLD'S PRODUCTION OF GOLD AND SILVER.

[Compiled from official statistics furnished by the

Countries.	1882.			
	Gold.		Silver.	
	Kilos.	*Dollars.*	*Kilos.*	*Dollars.*
United States	48, 902	32, 500, 000	1, 126, 083	46, 800, 000
Russia	35, 913	23, 867, 935	7, 781	323, 427
Australia	43, 550	28, 943, 217	2, 475	102, 878
Mexico	1, 409	936, 223	703, 508	29, 237, 798
Germany	376	249, 890	214, 982	8, 934, 652
Austria-Hungary	*b*1, 580	1, 050, 068	*b*47, 118	1, 958, 224
Sweden	17	11, 298	1, 500	62, 350
Norway	.....	.....	5, 893	244, 954
Italy	*d*109	72, 375	*d*432	17, 949
Spain	.....	.....	*e*74, 500	3, 096, 220
Turkey	10	6, 646	2, 164	89, 916
Argentine Republic	*f*118	78, 546	*f*10, 109	420, 225
Colombia	5, 802	3, 856, 000	18, 283	760, 000
Bolivia	*g*109	72, 375	*g*264, 677	11, 000, 000
Chili	245	163, 000	128, 106	5, 325, 000
Brazil	*g*1, 116	741, 694	.....	.....
Japan	‖952	‖632, 520	‖21, 121	‖877, 772
Africa	*a*3, 000	1, 993, 800	.....	.....
Venezuela	3, 904	2, 595, 077	.....	.....
Dominion of Canada	*g*1, 648	1, 094, 926	*g*1, 641	68, 205
France	.....	.....	14, 291	594, 053
Peru	*h*179	119, 250	*h*45, 909	1, 908, 000
Total	148, 939	98, 984, 840	2, 690, 573	111, 821, 623

** The bullion product of the world, as given for the census year in Table "CC," volume 13, page 381 of the United States Census of 1880, repeats a clerical error in the Director's report of 1880, but corrected in subsequent reports, namely: in estimating the product of the rest of South America "for 1877, 1878, and 1879, the estimate of Soetbeer of 250,000 kilograms was converted into $1,039,190 instead of $10,391,190." The error was corrected in the report of the Director of the Mint for 1881.

* Estimated same as official statement for 1882.

† Official for Victoria and New South Wales, with estimated production of the other provinces.

‡ Amounts parted from deposits at the Sydney and Melbourne mints.

§ The estimate of 1883 with increased deposits at Melbourne and Sydney mints (99,222 ounces) added

‖ Estimated same as official for 1883.

¶ Same as Consul Dalton's estimate for 1883.

XLV.—* * WORLD'S PRODUCTION OF GOLD AND SILVER.

countries named, except when otherwise stated.]

1883.				1884.			
Gold.		Silver.		Gold.		Silver.	
Kilos.	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*	*Kilos.*	*Dollars.*
45, 140	30, 000, 000	1, 111, 457	46, 200, 000	46, 343	30, 800, 000	1, 174, 205	48, 800, 000
*35, 013	23, 867, 935	*7, 781	323, 427	32, 829	21, 818, 304	9, 336	388, 000
†39, 873	26, 500, 000	‡2, 151	89, 418	§42, 960	28, 551, 101	‡2, 788	115, 960
1, 438	955, 639	711, 347	29, 568, 576	1, 780	1, 183, 137	655, 868	27, 257, 885
457	303, 722	230, 694	9, 589, 300	555	368, 853	248, 115	10, 311, 659
1, 638	1, 088, 615	48, 708	2, 024, 645	1, 658	1, 101, 707	49, 424	2, 054, 070
37	24, 590	1, 583	65, 800	19	12, 627	1, 816	75, 472
.....	.....	5, 645	234, 645	.....	.....	6, 387	265, 490
*d*109	72, 375	*d*432	17, 949	*d*109	72, 375	*d*432	17, 949
.....	.....	*e*74, 500	3; 096, 220	.....	.....	3, 562	148, 000
*10	6, 646	*2, 164	89, 916	*10	6, 646	*2, 164	89, 916
*f*118	78, 546	*f*10, 109	420, 225	*f*118	78, 546	*f*10, 109	420, 225
*5, 802	3, 856, 000	*18, 283	760, 000	*5, 802	3, 856, 000	*18, 286	760, 000
*g*109	72, 375	384, 985	16, 000, 000	*g*109	72, 375	‖384, 985	16, 000, 000
*245	163, 000	*128, 106	5, 325, 000	*245	163, 000	*128, 106	5, 325, 000
952	632, 520	.....	.....	‖952	632, 520	.....	.....
256	170, 270	21, 121	877, 772	‖256	170, 270	‖21, 121	877, 772
*a*3, 000	1, 993, 800	.....	.....	*a*3, 000	1, 993, 800	.....	.....
*c*5, 022	3, 338, 058	.....	.....	¶5, 022	3, 338, 058	.....	.....
1, 435	954, 000	*g*1, 641	68, 205	‖1, 435	954, 000	*g*1, 641	68, 205
.....	.....	6, 356	264, 275	.....	.....	‖6, 356	264, 275
*h*179	119, 250	*h*45, 909	1, 908, 000	179	119, 250	45, 909	1, 908, 000
141, 733	94, 197, 341	2, 812, 972	116, 923, 373	143, 381	95, 292, 569	2, 770, 610	115, 147, 878

a Estimated by Dr. A. Soetbeer, 1879.
b Official for Hungary, with former annual production for Austria added.
c Report of Consul Dalton, Consular Report for May, 1884, page 394.
d Estimated same as official statement for 1877.
e Estimated same as official statement for 1880.
f Estimated same as official statement for 1879.
g Estimated same as official statement for 1881.
h Estimated same as official statement for 1884.

XLVI.—COINAGE OF VARIOUS COUNTRIES—CALENDAR YEARS, EXCEPT FOR INDIA, MEXICO, BRAZIL, AND JAPAN.

[Compiled from Official Statistics.]

Countries.	1882.		1883.		1884.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States	$65, 887, 685	$27, 972, 035	$29, 241, 990	$29, 245, 989	$23, 991, 756	$28, 534, 866
Mexico	452, 590	25, 146, 260	407, 600	24, 083, 921	328, 698	25, 377, 378
Bolivia	.....	1, 684, 865	.....	†1, 600, 000	.....	.....
Argentine Republic	.....	.....	4, 530, 210	1, 715, 445	.....	.....
Great Britain	.....	1, 021, 381	6, 831, 169	6, 201, 517	11, 309, 819	3 , 204, 824
Australia	18, 701, 959	.....	19, 903, 722	.....	22, 196, 106	.....
India	170, 543	29, 386, 322	67, 044	24, 927, 400	.....	13, 847, 656
Germany	3, 167, 085	6, 407, 157	21, 002, 897	594, 564	13, 723, 494	114, 319
Austria-Hungary	2, 829, 590	3, 122, 819	2, 154, 390	5, 552, 191	1, 244, 975	3, 390, 163
France	722, 206	223, 853	.....	.....	.....	23, 160
Belgium	2, 016, 117	.....	.....	.....	.....	.....
Italy	.....	.....	785, 027	.....	62, 165	2, 121, 953
Netherlands	.....	608, 312	.....	81, 095	.....	182, 910
Norway	.....	69, 680	192, 708	37, 520	.....	.....
Sweden	39, 876	17, 707	436, 619	250, 468	1, 022, 420	132, 784
Spain	1, 996, 310	10, 671, 842	3, 327, 235	10, 523, 421	4, 983, 004	6, 738, 971
Portugal	162, 000	.....	217, 080	.....	186, 840	.....
Japan	565, 645	4, 367, 393	544, 290	3, 120, 892	569, 415	3, 088, 724
Brazil	25, 508	9, 994	52, 801	23, 589	.....	.....
Russia	.....	.....	12, 793, 575	.....	19, 840, 548	1, 020, 786
Turkey	2, 960, 056	.....	1, 344, 640	44, 000	.....	.....
Colombia	.....	.....	.....	699, 114	.....	.....
Switzerland	.....	.....	965, 000	.....	.....	.....
Honduras	.....	76, 314	.....	.....	.....	.....
Persia	.....	.....	47, 117	605, 579	.....	.....
Peru	.....	.....	.....	.....	.....	1, 400, 949
Sandwich Islands	.....	.....	.....	.....	.....	700, 000
China	.....	.....	.....	.....	.....	160, 000
Total	99, 697, 170	110, 785, 934	104, 845, 114	109, 306, 705	99, 459, 240	90, 039, 443

†Approximate.

XLVII.—CHARGES IMPOSED AT THE COINAGE MINTS AND ASSAY OFFICE AT NEW YORK ON DEPOSITS AND PURCHASES OF BULLION.

DEPOSIT MELTING CHARGE.

On all bullion (or coin) not required to be parted or refined:
For each melt of 1,000 ounces or less ..... 100 cents.
Over 1,000 ounces ..... $\frac{1}{10}$ of 1 cent per oz.

PARTING AND REFINING CHARGES.

I.—*Parting Gold and Silver or Refining Gold.*

[Rate per ounce, gross.]

On bullion containing—	At Philadelphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Under 200 M, gold	1½ cents.	1½ cents.	1 cent.	2 cents.	2 cents.
From 200 M to 399½ M, gold	2 "	2 "	2 cents.	3 "	3 "
From 400 M to 699½ M, gold	3 "	3 "	3 "	4 "	4 "
From 700 M and over, gold	4 "	4 "	4 "	6 "	6 "
Over 100 M, base metal, additional	1 cent.	1 cent.	1 cent.	½ cent.	½ cent.

And, in addition to the above, on deposits requiring parting (except silver purchases), or refining gold, for each deposit of 1,000 ounces or less, 100 cents; over 1,000 ounces, $\frac{1}{10}$ of 1 cent per ounce, gross.

For gold coin or standard gold bars, the rate per ounce charged will be imposed only on the number of ounces required to be refined to raise the whole to standard.

Silver allowed the depositor is calculated on the basis of refining the gold to 990 M.

II.—*Refining Silver.*

[Rate per ounce gross.]

On bullion containing—	At Philadelphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Less than 897 M, silver	1½ cents.	1½ cents.	1½ cents.	2 cents.	2 cents.
From 897 M to 979½ M, silver	1 cent.	1 cent.	1 cent.	1½ "	1½ "
From 980 M to 997½ M, silver	½ "	½ "	½ "	1 cent.	1 cent.

In addition to the above, on silver deposits requiring refining (except purchases), a charge on each deposit of 1,000 ounces or less, 100 cents; over 1,000 ounces, $\frac{1}{10}$ of 1 cent per ounce, gross.

For standard or sterling bars the rate per ounce will be imposed only on the number of ounces required to be refined to raise the whole to the fineness of such bars.

TOUGHENING CHARGE.

Gold bullion ..... ½ to 2 cents per ounce, gross.
Silver bullion ..... ¼ to 1 cent per ounce, gross.

ALLOY CHARGE.

On the number of ounces of copper required to reduce the bullion to standard ..... 2 cents per ounce, troy.

BAR CHARGE.

On bullion deposited for fine bars not required to be parted or refined, and for standard, sterling, or unparted bars:

Bars of—	At Philadelphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Fine gold, per $100 value	5 cents.	5 cents.	4 cents.	10 cents.	10 cents.
Fine silver, per ounce, fine.....	¼ cent.	¼ cent.	1/10 cent.	¼ cent.	¼ cent.
Standard gold, per $100 value ...	10 cents.	10 cents.	10 cents.	10 cents.	10 cents.
Standard silver, per ounce, standard	½ cent.	½ cent.	½ cent.	½ cent.	½ cent.
Sterling silver, per ounce, gross.	⅓ "	⅓ "	½ "	½ "	½ "
Unparted bullion, per ounce, gross	½ "	½ "	⅙ "	½ "	½ "

XLVIII.—CHARGES IMPOSED AT THE ASSAY OFFICES (OTHER THAN NEW YORK) ON DEPOSITS OF BULLION.

CHARGES AT THE MINT AT DENVER CONDUCTED AS AN ASSAY OFFICE, AND THE ASSAY OFFICES AT CHARLOTTE, N. C., BOISÉ, IDAHO; HELENA, MONT.; AND SAINT LOUIS, MO.

[NOTE.—The operations of these institutions are confined by law to the receipt, melting, assaying, and stamping of bullion, and returning to depositors the identical bullion in unparted bars, or, in the case of gold bullion, the value in coin or unparted bars, as may be preferred by the depositor.]

1. For melting, refining by fluxes, assaying and stamping of bullion, ⅛ of 1 per cent. on the gross value of the bullion.

2. When more than one melt is necessary, or extra materials are required to remove the base metals contained in deposits to render the resulting bullion ductile, an extra charge corresponding therewith must be made.

3. Upon gold bullion deposited for payment of its value from the bullion fund, in addition to the assay office charge, the same charges as those imposed by the mint to which such bullion is required to be forwarded, and a further charge to cover the cost of transportation will be collected of the depositor.

XLIX.—AN ACT TO AUTHORIZE THE COINAGE OF THE STANDARD SILVER DOLLAR, AND TO RESTORE ITS LEGAL-TENDER CHARACTER.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred and twelve-and-a-half grains Troy of standard silver, as provided in the act of January eighteenth, eighteen hundred and thirty-seven, on which shall be the devices and superscriptions provided by said act; which coins together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues, public and private, except where otherwise expressly stipulated in the contract. And the Secretary of the Treasury is authorized and directed to purchase, from time to time, silver bullion, at the market price thereof, not less than two million dollars worth per month, nor more than four millions dollars worth per month, and cause the same to be coined monthly, as fast as so purchased, into such dollars; and a sum sufficient to carry out the foregoing provision of this act is hereby appropriated out of any money in the Treasury not otherwise appropriated. And any gain or seigniorage arising from this coinage shall be accounted for and paid into the Treasury, as provided under existing laws relative to the subsidiary coin. age: *Provided*, That the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed five million dollars: *And provided further*, That nothing in this act shall be construed to authorize the payment in silver of certificates of deposit issued under the provisions of section two hundred and fifty-four of the Revised Statutes.

SEC. 2. That immediately after the passage of this act, the President shall invite the governments of the countries composing the Latin Union, so-called, and of such other European nations as he may deem advisable, to join the United States in a conference to adopt a common ratio between gold and silver, for the purpose of establishing, internationally, the use of bi-metallic money, and securing fixity of relative value between those metals; such conference to be held at such place, in Europe or in the United States, at such time within six months, as may be mutually agreed upon by the executives of the governments joining in the same, whenever the governments so invited, or any three of them, shall have signified their willingness to unite in the same.

The President shall, by and with the advice and consent of the Senate, appoint three commissioners, who shall attend such conference on behalf of the United States, and shall report the doings thereof to the President, who shall transmit the same to Congress.

Said commissioners shall each receive the sum of two thousand five hundred dollars and their reasonable expenses, to be approved by the Secretary of State; and the amount necessary to pay such compensation and expenses is hereby appropriated out of any money in the Treasury not otherwise appropriated.

SEC. 3. That any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

SEC. 4. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

SAM. J. RANDALL
Speaker of the House of Representatives.
W. A. WHEELER
Vice-President of the United States
and President of the Senate

IN THE HOUSE OF REPRESENTATIVES U. S.
February 28, 1878.

The President of the United States having returned to the House of Representatives, in which it originated the bill, entitled "An act to authorize the coinage of the standard silver dollar, and to restore its legal-tender character," with his objections thereto; the House of Representatives proceeded in pursuance of the Constitution to reconsider the same; and

Resolved, That the said bill pass, two-thirds of the House of Representatives agreeing to pass the same.

Attest:

GEO. M. ADAMS *Clerk*,
By GREEN ADAMS
Chief Clerk.

IN THE SENATE OE THE UNITED STATES
February 28, 1878.

The Senate having proceeded, in pursuance of the Constitution, to reconsider the bill entitled "An act to authorize the coinage of the standard silver dollar, and to restore its legal-tender character," returned to the House of Representatives by the President of the United States, with his objections, and sent by the House of Representatives to the Senate with the message of the President returning the bill;

Resolved, That the bill do pass, two-thirds of the Senate agreeing to pass the same.

Attest:

GEO. C. GORHAM
Secretary of the Senate

*L.—COMPARATIVE

[From the "Question

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
EUROPE.			
LATIN UNION.			*Grams.*
FRANCE.	Franc of 100 centimes.	100 francs	32. 258
		50 francs	16. 129
		20 francs	6. 452
		10 francs	3. 226
		5 francs	1. 613
BELGIUM.	Franc of 100 centimes.	20 francs	6. 542
		10 francs	3. 226
ITALY.	Lira of 100 centesimi.	100 liras	32. 258
		50 liras	16. 129
		20 liras	6. 452
		10 liras	3. 226
		5 liras	1. 613
SWITZERLAND.	Franc of 100 centimes.	.....	.....
GREECE.	Drachma of 100 lepta.	100 drachmas	32. 258
		50 drachmas	16. 129
		20 drachmas	6. 452
		10 drachmas	3. 226
		5 drachmas	1. 613

* The "values" in the original table are stated in "Francs." The values of the gold coins in the each coin with the fine goid in a U. S. dollar. The silver values were obtained by multiplying th

TABLE OF COINS.

Monétaire," by H. Costes.]

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
.900	$19 30	5 francs	25.000	.900	$0.96,5
	9 65	2 francs	10.000	.835	.35,9
	3 86	1 franc	5.000		.17,9
	1 93	50 centimes	2.500		.08,9
	96.5	20 centimes	1.000		.03,7
.900	3.86	5 francs	25.000	.900	.96,5
	1 93	2 francs	10.000	.835	.35,9
		1 franc	5.000		.17,9
		50 centimes	2.500		.08,9
.900	19 30	5 liras	25.000	.900	.96,5
	9 65	2 liras	10.000	.835	.35,9
	3 86	1 lira	5.000		.17,9
	1 93	50 centesimi	2.500		.08,9
	96.5	20 centesimi	1.000		.03,7
.....	.....	5 francs	25.000	900	.96,5
		2 francs	10.000	.835	.35,9
		1 franc	5.000		.17,9
		50 centimes	2.500		.08,9
.900	19 30	5 drachmas	25.000	.900	.96,5
	9 65	2 drachmas	10.000	.835	.35,9
	3 86	1 drachma	5.000		.17,0
	1 93	50 lepta	2.500		.08,9
	96.5	20 lepta	1.000		.03,7

table as printed in this report are the exact intrinsic values obtained by comparing the fine gold in values in francs by $0.19.3, so that they express neither the intrinsic nor U. S. coining value of silver.

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
GREAT BRITAIN.	Pound sterling of 20 shillings.	5 pounds	39. 940
		2 pounds	15. 976
		Sovereign (pound sterling)	7. 988
		½ sovereign	3. 994
MALTA.	(Money of the metropolis.)		
NETHERLANDS.	Florin of 100 cents.	Double ducat	6. 988
		Ducat	3. 494
		10 florins	6. 720
GRAND DUCHY OF LUXEMBURG.	The legal money is the florin of Holland, but the reckoning is generally in francs and centimes.		
GERMANY.	Mark of 100 pfennigs.	20 marks or double crown	7. 965
		10 marks or crown	3. 982
		5 marks	1. 991
AUSTRIA.	Florin of 100 kreutzers.	Quadruple ducat	13. 960
		Ducat	3. 490
		8 florins, 20 francs	6. 452
		4 florins, 10 francs	3. 226

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
	$24. 33, 2	Crown (5 shillings)	28. 276		$1. 12, 1
	9. 73, 3	½ crown (2 shillings 6 pence)	14. 138		. 56, 2
	4. 86, 65	Florin (2 shillings)	11. 310		. 44, 8
	2. 43, 3	1 shilling (12 pence)	5. 655		. 22, 4
. 916, 66		6 pence	2. 828	. 925	. 11, 2
		4 pence	1. 885		. 07, 5
		3 pence	1. 414		. 05, 6
		2 pence	0. 942		. 03, 7
		1 penny	0. 471		. 01, 9
		Rixdaler (2½ florins)	25. 000		1. 01, 3
		Florin (100 cents)	10. 000	. 945	. 40, 5
. 983	4. 56, 5	½ florin	5. 000		. 20, 3
	2. 28, 3	25 cents	3. 575		. 09, 8
. 900	4. 02	10 cents	1. 400	. 640	. 03, 9
		5 cents	0. 685		. 01, 9
	4. 76, 5	5 marks	27. 777		1. 07, 3
	2. 38, 2	2 marks	11. 111		. 42, 8
. 900	1. 19, 1	1 mark	5. 555	. 900	. 21, 4
		½ mark	2. 777		. 10, 8
		⅕ mark	1. 111		. 04, 2
. 986	9. 15	2 florins	24. 691	. 900	. 95, 3
	2. 28, 7	1 florin (100 kreutzers)	12. 345		. 47, 7
. 900	3. 85. 9	¼ florin (25 kreutzers)	5. 341	. 520	. 12, 0
	1. 93	20 kreutzers	2. 666	. 500	. 05, 6
		10 kreutzers	1. 666	. 400	02, 9
		Maria Theresa thaler 1780, called *Levantin.*	28. 064	. 833	1. 00, 4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
PORTUGAL.	Milreis.	Crown, 10 milreis	17.735
		½ crown, 5 milreis	8.868
		⅛ crown, 2 milreis	3.547
		1/10 crown, 1 milreis	1.774
SPAIN.	Silver escudo of 10 reals (law of 1868).	Doubloon, 10 escudos	8.387
		4 escudos	3.355
		2 escudos	1.677
	Peseta of 100 centimos (decree of 1864).	.....	.....
OTTOMAN EMPIRE.	Piaster of 40 paras.	500 piasters	36.082
		250 piasters	18.041
		100 piasters	7.216
		50 piasters	3.608
		25 piasters	1.804
BULGARIA.	Lew of 100 cents.	Gold Alexander (20 lews)	6.45161
SERVIA.	Dinar of 100 paras.	20 dinars	6.452
		10 dinars	3.226
ROUMANIA.	Ley of 100 banis.	20 leys	6.452
		10 leys	3.226
		5 leys	1.613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
.916, 66	$10.80, 4	5 testoons, 500 reis	12.500	.916, 66	$0.49, 2
.916, 66	5.40, 5	2 testoons, 200 reis	5.000	.916, 66	.19, 7
.916, 66	2.16, 2	1 testoon, 100 reis	2.500	.916, 66	.09, 8
.916, 66	1.08	½ testoon, 50 reis	1.250	.916, 66	.04, 8
.900	5.01, 7	Duro, 2 escudos	25.960	.900	1.00, 2
.900	2.00, 7	Escudo, 10 reals	12.980	.900	.50, 2
.900	1.00, 4	Peseta	5.192	.810	.17, 9
		½ peseta	2.596	.810	.09, 1
		Real, 100 centimos	1.298	.810	.04, 4
		5 pesetas	25.000	.900	.96, 5
.....	.....	2 pesetas	10.000	.835	.35, 9
		1 pesetas	5.000	.835	.17, 9
		½ peseta, 2 reals	2.500	.835	.08, 9
.916, 66	21.98	20 piasters	24.055	.830	.85, 7
.916, 66	10.99	10 piasters	12.028	.830	.42, 8
.916, 66	4.39, 6	5 piasters	6.014	.830	.21, 4
.916, 66	2.19, 8	2 piasters	2.405	.830	.08, 5
.916, 66	1.09, 9	1 piaster, 40 paras	1.203	.830	.04, 2
		½ piaster, 20 paras	0.601	.830	.02, 1
		2 lews	10.000	.835	.35, 8
.900	3.85, 9	1 lew, 100 cents	5.000	.835	.17, 9
		½ lew	2.500	.835	.09, 0
		5 dinars	25.000	.900	.96, 5
.900	3.85, 9	2 dinars	10.000	.835	.35, 9
.900	1.93	1 dinar	5.000	.835	.17, 9
		½ dinar	2.500	.835	.08, 9
		5 leys	25.000	.900	.96, 5
.900	3.85, 9	2 leys	10.000	.835	.35, 9
.900	1.93, 0	1 ley, 100 banis	5.000	.835	.17, 9
.900	.96, 5	½ ley, 50 banis	2.500	.835	.08, 9

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
RUSSIA.	Rouble of 100 kopecks.	"Half imperial" 5 roubles, Ducat, 3 roubles.	6. 545 3. 927
FINLAND.	Markka of 100 penni.	20 markkaa ..... 10 markkaa	6. 452 3. 226
SCANDINAVIAN UNION.			
SWEDEN	Crown of 100 ore.	20 crowns ..... 10 crowns	8. 960 4. 480
and			
NORWAY.	Crown of 100 ore, or 30 skillings.	20 crowns, 5 specie daler ..... 10 crowns, 2½ specie daler	8. 960 4. 480
DENMARK.	Crown of 100 ore.	20 crowns ..... 10 crowns	8. 960 4. 480
AFRICA.			
EGYPT.	Piaster of 40 paras.	100 piasters ..... 50 piasters ..... 25 piasters	8. 500 4. 250 2. 125

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
		Rouble, 100 kopecks	20.735	.868	$0.77,0
		Poltinnik, 50 kopecks	10.367	.868	.38,4
		Tchetvertak, 25 kopecks	5.183	.868	.19,1
.916,66	$3.98,7	Abassis, 20 kopecks	4.079	.500	.08,7
.916,66	2.39,2	Polish florin, 15 kopecks	3.059	.500	.06,6
		Grivinik, 10 kopecks	2.039	.500	.04,4
		Pietak, 5 kopecks	1.019	.500	.02,1
		2 markkaa	10.365	.868	.38,4
.900	3.85 9	1 markka	5.182	.868	.19,1
.900	1.93	50 penni	2.549	.750	.08,1
		25 penni	1.274	.750	.04,1
		2 crowns	15.000	.800	.51,5
		1 crown, 100 ore	7.500	.800	.25,7
.900	5.35,9	50 ore	5.000	.600	.12,9
.900	2.68,0	25 ore	2.420	.600	.06,2
		10 ore	1.450	.400	.02,5
		2 crowns	15.000	.800	.51,5
		Crown, 30 skillings	7.500	.800	.25,7
.900	5.35,9	50 ore	5.000	.800	.12,9
.900	2.68,0	40 ore	4.000	.600	.10,2
		25 ore	2.420	.600	.06,2
		10 ore	1.450	.400	.02,5
		2 crowns	15.000	.800	.51,5
		1 crown, 100 ore	7.500	800	.25,7
.900	5.35,9	50 ore	5.000	.600	.12,9
.900	2.68,0	40 ore	4.000	.600	.10,2
		25 ore	2.420	.600	.06,2
		10 ore	1.450	.400	.02,5
.875	4.94,3	10 piasters	12.500	.900	.48,2
.875	2.47,1	5 piasters	6.250	.900	.24,1
.875	1.23,6	2½ piasters	3.125	.900	.12,2
		1 piaster	1.250	.900	.04,8

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
TUNIS.	Piaster of 16 karobs.	100 piasters	19. 500
		50 piasters	9. 750
		25 piasters	4. 875
		10 piasters	1. 950
		5 piasters	0. 975
MAURITIUS. (English possessions.)	Rupee. Same as East Indies.	.....	.....
ASIA.			
INDIA.	Rupee. of 16 annas.	Mohur, 15 rupees	11. 664
		⅔ mohur, 10 rupees	7. 776
		⅓ mohur, 5 rupees	3. 888
CEYLON.	Rupee.	(Same as East Indies.)	
HONG-KONG.	Mexican dollar of 100 cents. (Or any other silver dollar of equivalent value.)	.....	.....
STRAITS SETTLEMENT.	Same monetary system as that of Hong-Kong.	.....	.....
PERSIA.	Thoman of 25 abassis.	Thoman, 100 scahis	3. 760
		½ thoman, 50 scahis	1. 880
COCHIN CHINA.	Mexican piaster or peso of 100 cents.	.....	.....

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
.900	$11.66,4	2 piasters	6.194	.900	$0.23,9
	5.83,1	1 piaster	3.097	.900	.12,0
	2.91,6				
	1.16,6				
	.58,3				
.....	.....	20 cents	2.333	.800	.08,1
		10 cents	1.166	.800	.04,1
.916,66	7.10,6	Rupee	11.664	.916,66	.45,9
	4.73,7	½ rupee	5.832	.916,66	.23,0
	2.36,9	¼ rupee	2.916	.916,66	.11,4
		⅛ rupee	1.458	.916,66	.05,8
.....	.....	Dollar	26.956	.900	1.04
		½ dollar	13.478	.900	.52,1
		20 cents	5.431	.800	.18,7
		10 cents	2.715	.800	.09,3
		5 cents	1.358	.800	.04,6
.....	.....	20 cents	5.431	.800	.18,7
		10 cents	2.715	.800	.09,3
		5 cents	1.358	.800	.04,6
.916,66	2.29,1	Sachib-Keran	10.400	.900	.40,1
.916,66	1.14,5	Banabat, 10 scahis	5.200	.900	.20,1
		Abassis, 4 scahis	2.080	.900	.07,9
.....	.....	Trade piaster	27.215	.900	1.05
		$\frac{50}{100}$ piaster	13.603	.900	.52,5
		$\frac{20}{100}$ piaster	5.443	.900	.20,8
		$\frac{10}{100}$ piaster	2.721	.900	.10,4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
JAPAN.	Yen of 100 sen.	20 yen	33.333
		10 yen	16.667
		5 yen	8.333
		2 yen	3.333
		1 yen	1.667
OCEANICA.			
NETHERLAND INDIES.	Florin of 100 cents.	.....	.....
PHILIPPINE ISLANDS.	Peso duro of 100 centavos.	Doubloon, 4 pesos	6.766
		Escudo deoro, 2 pesos	3.383
		Escudello deoro, 1 peso	1.691
AMERICA.			
BRITISH POSSESSIONS.			
CANADA.	English pound sterling, and American dollar of 100 cents.	.....	.....
NEWFOUNDLAND.	The monetary *unit* is nominally a *dollar*, 985 of which are worth 1,000 American dollars, and 480=100 sovereigns.	2 dollars (200 cents=100 pence).	3.328
THE ANTILLES.	Pound sterling	.....	.....
	Dollar .... } =100 cents.		
	Piaster ... }		
JAMAICA.	English coins	.....	.....

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
.900	$19.93,8	Yen	26.956	.900	$1.04
	9.96,9	50 sen	12.500	.800	.42,8
	4.98,4	20 sen	5.000	.800	.17,2
	1.99,4	10 sen	2.500	.800	.08,5
	.99,7	5 sen	1.250	.800	.04,2
.....	.....	¼ florin, 25 cents	3.180	.720	.09,8
		$\frac{1}{10}$ florin, 10 cents	1.250	.720	.03,9
		$\frac{1}{20}$ florin, 5 cents	0.610	.720	.01,9
.875	3.93,5	50 centavos	12.980	.900	.50,2
	1.96,7	20 centavos	5.192	.900	.20,1
	.98,4	10 centavos	2.596	.900	.10
.....	.....	50 cents	11.620	.925	.46,1
		25 cents	5.810	.925	.23,0
		10 cents	2.324	.925	.09,3
		5 cents	1.162	.925	.04,6
.916,66	2.02,7	50 cents	11.782	.925	.46,7
		20 cents	4.713	.925	.23,0
		10 cents.	2.356	.925	.09,3
		5 cents	1.178	.925	.04,6
.....	.....	3 half-pence	0.945	.925	.03,7
.....	.....	English coins.			

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
UNITED STATES OF NORTH AMERICA.	Dollar of 100 cents.	Double eagle	33.436
		Eagle, 10 dollars	16.718
		½ eagle, 5 dollars	8.359
		3 dollars	5.015
		¼ eagle, 2½ dollars	4.179
		1 dollar	1.672
MEXICO.	Peso or Piaster of 100 centavos.	20 pesos	33.841
		10 pesos	16.921
		5 pesos	8.460
		2½ pesos	4.230
		1 peso	1.692
		Once, Doubloon = 16 pesos	27.064
BRAZIL.	Milreis.	20 milreis	17.929
		10 milreis	8.965
		5 milreis	4.482
HONDURAS.	Piaster or Dollar of 100 cents.		
HAYTI.	Gourde of 100 cents.	10 Gourdes	16.129
		5 Gourdes	8.065
		2 Gourdes	3.226
		1 Gourde	1.613
VENEZUELA.	Bolivar (value, 0.19, 3 cents).	20 Venezolanos	32.258
		10 Venezolanos	16.129
		5 Venezolanos	8.065
		1 Venezolano	1.613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
.900	$20.00	Trade dollar	27.215	.900	$1.05
.900	10.00	Dollar, 100 cents	26.729	.900	1.00
.900	5.00	½ dollar, 50 cents	12.500	.900	.50
.900	3.00	¼ dollar, 25 cents	6,250	.900	.25
.900	2.50	20 cents	5.000	.900	.20
.900	1.00	Dime, 10 cents	2.500	.900	.10
.875	$19.68,4	Peso, 100 centavos	27.073	.902,7	$1.04,8
.875	9.84,0	50 centavos	13.536	.902,7	.52,3
.875	4.92	25 centavos	6.768	.902,7	.26,1
.875	2.46,1	10 centavos	2.707	.902,7	.10,4
.875	.98,4	5 centavos	1.353	.902,7	.05,2
.875	15.74				
.875					
.917	$10.93	2 milreis	25.500	.917	$1.00,2
.917	5.46,3	1 milreis	12.750	.917	.50,2
.917	2.73,3	500 reis	6.375	.917	.25,1
.....	$1.01,3	.....	.....	.....	.....
.900	$9.65	Gourde	25.000	.900	$0.96,5
.900	4.82,4	$\frac{50}{1000}$ Gourde	12.500	.835	.44,8
.900	1.93	$\frac{20}{1000}$ Gourde	5.000	.835	.17,9
.900	.96,5	$\frac{10}{1000}$ Gourde	2.500	.835	.08,9
		$\frac{5}{1000}$ Gourde	1.250	.835	.04,4
.900	$19.30	Venezolano	25.000	.900	$0.96,5
.900	9.65	½ Venezolano	12.500	.835	.44,8
.900	4.82,4	2 decimos, bolivar	5.000	.835	.17,9
.900	.96,5	Decimo	2.500	.835	.08,9
		5 centavos	1.250	.835	.04,4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			Grams.
UNITED STATES OF COLOMBIA.	Peso of 10 dineros or 100 centavos.	Double condor, 20 pesos	32. 258
		Condor, 10 pesos.....	16. 129
PARAGUAY.	Piaster of 8 reals.	.....	.....
URUGUAY.	Peso of 100 centavos.	.....	1. 697
ARGENTINE REPUBLIC.	Peso of 100 centavos.	Argentino	8. 065
		Medio argentino	4. 032
BOLIVIA.	Boliviano of 100 centavos.	Once and subdivisions of $\frac{1}{2}$, $\frac{1}{4}$, $\frac{1}{8}$, and $\frac{1}{16}$ once.	25. 000
CHILI.	Peso of 10 dineros or 100 centavos.	Condor, 10 pesos	15. 253
		Doubloon, 5 pesos.....	7. 627
		Escudo, 2 pesos.....	3. 050
		Peso	1. 525
PERU.	Sol of 10 dineros or 100 centavos.	20 sols	32. 258
		10 sols	16. 129
		5 sols	8. 065
		2 sols	3. 226
		1 sol	1. 613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			Grams.		
		Peso	25.000	.900	$0.96,5
.900	$19.30	2 decimos	5.000	.835	.17,9
.900	9.65	Decimo	2.500	.835	.08,9
		½ decimo	1.250	.835	.04,4
.....	.89,9				
		Peso	25.000	.900	.96,5
		50 centesimos	12.500	.900	.48,3
.917	1.03,4	20 centesimos	5.000	.900	.19,3
		10 centesimos	2.500	.900	.09,6
		Peso	25.000	.900	.9,65
		50 centavos	12.500	.900	.48,3
.900	4.82,4	20 centavos	5.000	.900	.19,3
.900	2.41,2	10 centavos	2.500	.900	.09,6
		5 centavos	1.250	.900	.04,8
.900	14.95,4	Boliviano, and subdivisions of 50, 25, 12½, and 6¼ hundredths.	25.000	.900	.96,5
		Peso	25.000	.900	.96,5
.900	9.12,3	50 centavos	12.500	.900	.48,3
.900	4.56,2	20 centavos	5.000	.900	.19,3
.900	1.82,4	1 decimo	2.500	.900	.09,6
.900	.91,2	½ decimo	1.250	.900	.04,8
.900	19.30	Sol	25.000	.900	.96,5
.900	9.65	½ sol	12.500	.900	.48,3
.900	4.82,4	⅕ sol	5.000	.900	.19,3
.900	1.93	Dinero	2.500	.900	.09,6
.900	.96,5	½ dinero	1.250	.900	.04,8

* * * * * * *

NOTE.—Table LI ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volumes of the Director's report.

REPORT OF THE CHIEF OF BUREAU OF ENGRAVING AND PRINTING.

REPORT

ON THE

OPERATIONS OF THE BUREAU OF ENGRAVING AND PRINTING.

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
Washington, November 16, 1885.

SIR: The following report upon the operations of the Bureau of Engraving and Printing for the fiscal year ended June 30, 1885, is respectfully submitted.

WORK EXECUTED.

There were finished and delivered during the year 7,695,536 sheets of notes and securities of the face value of $431,912,680; 19,777,077 sheets of internal revenue and customs stamps, containing 455,554,008 stamps, and drafts, checks, certificates, licenses, and other similar work, amounting to 788,666 sheets. There was also done a large amount of miscellaneous work for various branches of the public Departments.

The notes and certificates delivered during the fiscal year 1884, amounted to 8,194,676 sheets. The falling off of nearly half a million sheets in the deliveries for 1885 was due to the decrease in the production of United States notes. On the 4th of May the Secretary of the Treasury directed that the imprinting of the seal on United States notes and certificates by this Bureau should be discontinued. The deliveries of notes and certificates were accordingly suspended, except of such as had been previously sealed. The number of sheets delivered was about 800,000 less than it would have been had the usual rate of delivery been maintained.

Since the close of the fiscal year an important change has taken place in the method of finishing United States notes. A committee of officers of the Department was directed by the Secretary of the Treasury, on May 29, to devise and recommend to him a plan for imprinting the seals upon United States notes, and gold and silver certificates, and for separating the same, under the direction and supervision of the Treasurer of the United States. The committee in its report, submitted the following propositions:

(1) That public policy requires that there should not only be absolute security against fraud and overissue in the engraving and printing of the public securities, but that the public should be assured in some conclusive way that such security exists.

(2) That such security can best be attained by intrusting the final authentication of the public securities to other control than that of the mechanical establishment by which they are executed.

(3) That this object may be accomplished with reference to United States notes and certificates by intrusting to the Treasurer of the United States the duty of affixing the seal of the United States thereon.

(4) That it is indispensable, in order to secure the full assurance of security at which this plan aims, that the imprint of the seal should not be made in the building where the securities are executed, but in the Treasury building, under the direct supervision of the Treasurer of the United States.

(5) That, having examined the question, we believe that no legal obstacle exists to the transfer to the office of the Treasurer of the United States of a sufficient number of operatives and machines from the Bureau of Engraving and Printing to perform this duty, and to charging the salaries and other expenses connected therewith to the appropriation for "labor and expenses of engraving and printing."

(6) That the notes and certificates complete, except as to the imprinting of the seal thereon and the separation thereof, should be delivered by the Bureau of Engraving and Printing to the Treasurer of the United States, and that the responsibility of the Bureau should end and that of the Treasurer begin upon such delivery.

(7) That, in order to fully fix the responsibility of the Treasurer of the United States, the notes and certificates should be taken up in the cash account of his office immediately on the imprinting of the seal thereon.

This report having been approved by the Secretary, steps were at once taken for the transfer to the office of the Treasurer of the United States of the presses, machinery, and operatives required to carry its recommendations into effect. The necessary arrangements were completed on the 16th of July, and on that day the sealing and separating of the notes were begun by the Treasurer's Office, to which they are transferred by this Bureau unsealed and in sheets. This plan has worked to the satisfaction of all parties concerned. It relieves the Bureau of Engraving and Printing of the risk of holding finished notes, and deprives it of the power to produce perfect securities of any kind.

The report of the committee also recommended the adoption of a paper for the United States notes and national-bank notes somewhat heavier than that now used, finished on both sides, and having a silk thread imbedded in it and running lengthwise of the note, as the sole distinctive feature. This was deemed sufficient to meet the requirements of the law providing for a distinctive paper. The abandonment of the so-called distributed fiber now used was recommended for the reason that it impairs the quality both of the paper and of the printing upon it. These recommendations were approved by the Secretary, but the quantity of paper of the old style still on hand is so great that the use of the new paper cannot be begun within the current fiscal year. Some notes have been experimentally printed on specimens of the new paper. They are much superior in appearance to those printed on the paper containing the distributed fiber.

COST OF WORK.

The expenses of the Bureau during the year were:

For salaries of officers and clerks and wages of employés other than plate-printers and their assistants	$471,757 20
For plate printing at piece rates, including the wages of plate-printers' assistants	330,764 23
For materials, machinery, tools, and miscellaneous expenses	153,442 60
For salaries of office of custodian of dies, rolls, and plates	7,741 45
For pay of special witness of destruction of securities	1,490 00
Total	965,195 47

Of this amount $24,980.90 was charged to the appropriation for salaries of the Bureau of Engraving and Printing, and $457,678.70 to the appropriation for labor and expenses of engraving and printing. The remainder of $482,535.87 is the amount charged for executing work for

the various Bureaus of the Treasury and other Departments, and reimbursed to the appropriation for labor and expenses by transfer from the proper appropriations under their control.

By the act of March 3, 1885, an appropriation of $55,000 was made to meet an expected deficiency in the appropriation for the support of the Bureau for the last fiscal year. This appropriation was not drawn upon, and $18,021.30 of the original appropriation was left unused, making a saving of $73,021.30 in the appropriations for that year.

Under the system heretofore pursued all of the expenses of this Bureau, whether for services or materials, are paid in the first instance from the appropriation for labor and expenses of engraving and printing. This appropriation provides only for the production of national-bank notes, certificates of letters patent, and notes, bonds, and other securities of the United States. The estimated cost of all the other work produced by the Bureau, including revenue stamps, disbursing officers' checks, and miscellaneous work in great variety, constituting at least one-half of the work done, is transferred to the appropriation for labor and expenses from the various appropriations to which it is properly chargeable. The charges for the work thus paid for out of other appropriations are, for the most part, based upon estimates made in advance of its actual execution. The estimated cost of the national-bank notes and letters patent is also charged up to the appropriation for labor and expenses at fixed rates. That part of the cost of maintaining the Bureau which is not thus charged off, or reimbursed, is assumed to be the cost of producing United States notes.

It is evident that if the rates charged for other work are less than a proper porportionate share of the entire expenses of the Bureau, or if the production of United States notes falls below the estimated amount, the apparent cost of these notes will be unduly increased. The fallacy of this system of apportioning the expenses is shown by the fact that the national-bank notes of the series of 1875, which have three plate printings on them, appeared to cost only $50.67 a thousand sheets during the last year, while the apparent cost of United States notes, with only two plate printings on them, was $66.76. In consequence of the economies recently made, although the production of United States notes has been greatly reduced, and although a small quantity cannot be printed at as low a rate as a large one, their apparent cost during the first four months of the current fiscal year has been reduced to $42.21 a thousand sheets. Had the printing of one and two dollar notes been continued, and the production of United States notes been kept up to the former rate of 20,000 sheets a day, it is estimated that their apparent cost during the four months would have been $30.57, or less than half their former cost.

This method of apportioning the expenses and the results to which it leads are unavoidable under the present system of appropriating for the support of the Bureau. There is not only a lump appropriation made directly for its support, but an indefinite number of others, on which it is permitted to draw for work done for the various Departments. The indefinite sums so transferred from other appropriations are added to the regular appropriation for the Bureau, making an aggregate of nearly a million dollars a year, which is expended without any restriction, other than the aggregate sum available, on the rate at which it is to be spent, the amount which may be spent for supplies or for services, the number of persons who may be employed, or the rates which they shall be paid.

There seems to be no good reason why the expenses of this Bureau, unlike those of any other, should be paid out of a number of different appropriations. It does not seem proper that one Bureau of the Department should render bills against the others for work done at the public expense, and add the amounts thus gained to its own appropriation, to be spent over again. As the establishment for producing the securities of the Government it is submitted that the Bureau of Engraving and Printing should, like the other Bureaus of the Department, be provided for by a separate appropriation, covering all of its expenses. The Government, having undertaken to print its securities in its own establishment, should do as any private concern would do—carefully compute the number and wages of the employés and the cost of the materials required for the work, and then make a specific appropriation for the purpose. This method of appropriating has many advantages; it will place a limit upon the number of employés which cannot be exceeded; it will prevent the expenditure of more than a proper proportional share of the appropriation during any period; it will save the complexity in the accounts which springs from the apportionment of the expenses among a number of different appropriations, and it will fix the status of the Bureau as one of the regular branches of the Department.

ESTIMATES FOR 1887.

In compliance with the requirements of the appropriation act of August 7, 1882, itemized estimates for this Bureau for the fiscal year 1884 were submitted, but they were not accepted by Congress, and the appropriations were made in the usual way. In submitting the estimates for the fiscal year 1887 the Secretary has specified the number of persons who may be employed, the salaries which they shall receive, and the amounts which may be spent for plate printing and for materials and miscellaneous expenses. These estimates have been prepared with great care, and are based upon a careful computation of the work to be done and of the labor and materials required to produce it.

The total amount estimated for is $815,390. Of this amount $327,740 is for compensation of the employés, who have been arranged in classes, with the title, number, and salary of each class specified; $328,380 is for plate printing at the piece rates fixed, or to be fixed, by the Secretary of the Treasury; $141,820 is for the materials used in engraving, plate printing, and the other processes of manufacture, and $17,450 is for the salaries of that part of the force embraced in the classified civil service. For the purpose of comparison with the appropriations for 1886 there should be added $15,415.75 for certain items, not properly chargeable to the work of the Bureau, which have been omitted from its estimates and taken up in the estimates of the branches of the Department to which they properly belong, making a total of $830,805.75. The appropriations made directly for the support of the Bureau for the fiscal year 1886 amounted to $500,430. To this amount should be added $455,000, which it was estimated would be transferred from other appropriations or deposited by private parties, making the total amount available $955,430. The reduction in the estimates for 1887 below the appropriations for 1886 is therefore $124,624.25.

A comparison of the estimates for 1887 with the actual cost of work heretofore shows nearly the same result. A careful computation shows that the amount of work which it is proposed to produce in 1887 at a cost of $815,390 would have cost $940,888.70 at the rates which prevailed in 1885. The annual saving is therefore $125,498.70. This sum

accurately represents the result of the economies which have recently been made in the management of the Bureau, and which will have a permanent effect on the cost of producing the public securities if the estimates submitted are adopted by Congress.

The compensation of all the officers and employés of the Bureau, except the plate-printers and their assistants, has been estimated for at annual rates instead of the present daily wages, thus assimilating the method of their compensation to that of the other employés of the Department.

The appropriation asked for is intended to cover all of the expenses of the Bureau of Engraving and Printing, whether heretofore paid out of the appropriation for labor and expenses, transferred to that appropriation from other appropriations, or reimbursed to it by private parties, as is the cost of engraving new plates for national banks. The appropriations to which these expenses have heretofore been charged should, so far as practicable, be either discontinued or reduced by the amount heretofore expended for engraving and printing. Where it is not practicable to thus reduce the appropriation, as will be the case with the appropriations to which many small jobs of work done for other Departments have heretofore been charged, the cost of the work may still be charged to the appropriation and deposited in the Treasury as a miscellaneous receipt, instead of going to swell the appropriation for labor and expenses. The cost of doing work for private parties should be deposited in the same way, so that the amount expended by the Bureau cannot by any means be increased beyond the amount appropriated for its support by Congress. Should new work at any time be by law assigned to the Bureau, there could be added to the appropriation an amount sufficient to pay the operatives and buy the materials required to produce it.

ECONOMIES EFFECTED.

The number of persons employed in this Bureau on the 1st of March, 1885, was 1,145. In compliance with the circular letter of the Secretary of the Treasury of March 21, calling upon the heads of Bureaus to report to him whether the force employed in their offices could be reduced, ninety-two employés were discharged on the first of April. Most of these were plate-printers and their assistants who were paid by the piece, and whose discharge therefore did not affect the expenses. Some subsequent reduction of the force took place, so that the number of employés on the 21st of May, when the present Chief of the Bureau entered upon his duties, was 1,040. A systematic inquiry into the methods of doing the work, and the usefulness and capacity of the force employed, was at once begun. Competent accountants were detailed from the Department to examine the system pursued in keeping the accounts and records, and making the reports of the Bureau, with special reference to its simplification and improvement. Their examination disclosed a great number of useless reports and records.

The daily reports to the Secretary of the Treasury, made in great detail for each class of work, and requiring the employment of a number of clerks, were found to serve no useful purpose. The changes recommended in the reports and accounts rendered unnecessary the services of not less than sixteen clerks. An examination of other branches of the work brought to light other opportunities for economy. The system of paying the operatives by the piece for counting, examining and the other processes through which the securities pass, led to indifferent work in some respects, and increased the wages beyond the rates originally intended. The indiscriminate admission of visitors to all

branches of the Bureau seriously interfered with the work of the operatives, and required the employment of ten guides at a cost of more than $4,000 a year, besides the occasional services of other employés.

As a result of these inquiries the force was, on the 1st of July, reduced one hundred and five persons. The piece rates were abolished for all the processes except plate printing, and the female operatives graded in three classes, with fixed pay. The admission of visitors was stopped, except on Saturdays, and the guides discharged or assigned to other work. The hours of labor, which had been from 8.40 o'clock a. m. to 4 p. m., except on Saturdays, when work ceased at 3 p. m., were increased to eight hours, as required by law. The force of clerks was reduced from eighty-eight to fifty-seven. The messenger force was also greatly reduced, and a large number of superfluous places of various grades, ranging from $2,000 a year to $1 a day, permanently abolished. Further economies have since been made. The force of the engraving division, which was not fully reduced on July 1, on account of the necessity for making a large number of new plates for banks whose charters have been extended, was reduced on the 1st of November to the number which it is estimated will be permanently required. The saving of expense made in this division alone amounts to more than $25,000 a year.

The total reduction of force since the 1st of March is two hundred and fifty-nine, and the number of employés is now eight hundred and eighty-six, being smaller than at any time since May 1, 1879.

The result of these various economies is a saving of more than $120,000 a year without any impairment of the productive capacity of the Bureau. This saving has been made in the amounts paid for labor other than that employed in plate printing. Plate-printers being paid by the piece, the amount expended for plate printing is governed by the work executed. Some slight reduction has been made in the rates where they were found excessive, but in the main this cannot be considered a controllable item of expense. So, too, with the materials used, which are governed by the work done. The only item of expense that can be effectually controlled is that of salaries and wages, This item has been reduced from an annual rate of $471,757.20 to about $350,000, or more than 25 per cent. This saving is a permanent one and will continue, whatever may be the amount of work done. The expenses of the Bureau since the first of July have been further reduced by the stoppage of the printing of one and two dollar United States notes. During the first four months of the fiscal year the net expenses have been $74,412.47 less than a proportionate share of the year's appropriation. The saving thus far during the fiscal year is, therefore, at the rate of $223,237.41 per annum.

Though further experience will doubtless show where further economies and improvements may be made, the changes which have already taken place in the force and in the methods of doing business have put the Bureau in a very satisfactory condition. The discipline and attendance are excellent, and all of the employés are trained, capable, and fully and usefully employed.

QUALITY OF THE WORK.

The artistic quality of much of the work produced by the Bureau is unsatisfactory. Most of the securities engraved of late years have been largely made up of a patented lettering, which is stiff, inartistic, and unsuited to work of the quality required for the securities of the Government. A great amount of money has been expended in the preparation of alphabets and numerals by the patented process. The

introduction of surface or relief printing from steel dies in the place of printing from steel plates has also impaired the quality of the work. It will be the aim hereafter to discard as rapidly as possible these inferior processes, and to replace the securities produced by them with work of the first quality from new and artistic designs.

I have the honor to be, with great respect, your obedient servant,

EDWARD O. GRAVES,
Chief of Bureau.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

No. 1.—*STATEMENT showing the UNITED STATES NOTES, BONDS, and CERTIFICATES and NATIONAL-BANK NOTES, DELIVERED during the fiscal year* 1885.

Class.	Denomination.	Sheets.	Value.
United States notes, series of 1880	$1	2,549,000	$10,196,000
	2	1,483,000	11,864,000
	5	587,000	11,740,000
	10	163,000	6,520,000
	20	57,000	4,560,000
	50	10,000	2,000,000
	100	5,000	2,000,000
	500	3,000	6,000,000
	1,000	3,000	12,000,000
Total		4,860,000	66,880,000
Currency certificates, series of 1875	10,000	2,668	80,040,000
Silver certificates, series of 1880	10	190,500	7,620,000
	20	99,500	7,960,000
	50	10,000	2,000,000
	100	10,000	4,000,000
	500	2,000	4,000,000
	1,000	2,000	8,000,000
Total		314,000	33,580,000
Gold certificates, Department series	20	4,000	320,000
	5,000	1,000	20,000,000
	10,000	1,000	40,000,000
Total		6,000	60,320,000
4 per cent. registered bonds	100	6,000	600,000
	1,000	15,000	15,000,000
	50,000	1,000	50,000,000
Total.		22,000	65,600,000
4½ per cent. registered bonds	100	3,000	300,000
	1,000	5,000	5,000,000
	10,000	2,000	20,000,000
Total		10,000	25,300,000
3.65 per cent. District of Columbia registered bonds	1,000	1,000	1,000,000
	5,000	1,000	5,000,000
Total		2,000	6,000,000
National currency, series of 1875	5, 5, 5, 5	405,680	8,113,600
	10, 10, 10, 10	23,363	934,520
	10, 10, 10, 20	255,593	12,779,650
	10, 10, 20, 50	555	49,950
	20, 20, 20, 20	2,265	181,200
	20, 20, 50, 100	260	49,400
	20, 20, 20, 50	4,702	517,220
	50, 50	1,300	130,000
	50, 100	20,575	3,086,250
	50, 50, 50, 100	100	25,000
	100, 100	175	35,000
	500	10	5,000
Total		714,578	25,906,790

No. 1.—*STATEMENT showing the UNITED STATES NOTES, BONDS, and CERTIFICATES and NATIONAL-BANK NOTES DELIVERED, &c.*—Continued.

Class.	Denomination.	Sheets.	Value.
National currency, series of 1882	$5, 5, 5, 5	966, 027	$19, 320, 540
	10, 10, 10, 20	707, 741	35, 387, 050
	50, 100	90, 522	13, 578, 300
Total		1, 764, 290	68, 285, 890
Specimen United States notes, series of 1880	1	13	52
	2	15	120
	5	13	260
	10	15	600
	20	14	1, 120
	50	14	2, 800
	100	12	4, 800
	500	13	26, 000
	1, 000	13	52, 000
Total		122	87, 752

RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880	4, 860, 000	$66, 880, 000
Currency certificates	2, 668	80, 040, 000
Silver ertificates	314, 000	33, 580, 000
Gold certificates, Department series	6, 000	60, 320, 000
4 per cent. registered bonds	22, 000	65, 600, 000
4½ per cent. registered bonds	10, 000	25, 300, 000
3.65 per cent. District of Columbia bonds	2, 000	6, 000, 000
National currency, series of 1875	714, 578	25, 906, 790
National currency, series of 1882	1, 764, 290	68, 285, 890
Total	7, 695, 536	431, 912, 680

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS DELIVERED during the fiscal year* 1885.

Class.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:		
10 gallons	21, 000	63, 000
20 gallons	15, 000	45, 000
30 gallons	102, 500	307, 500
40 gallons	245, 000	735, 000
50 gallons	4, 500	13, 500
60 gallons	11, 000	33, 000
70 gallons	3, 000	9, 000
80 gallons	90, 000	270, 000
90 gallons	4, 000	12, 000
130 gallons	500	1, 500
Total	496, 500	1, 489, 500
Stamps for rectifiers, series of 1878:		
5 gallons	23, 500	94, 000
10 gallons	35, 500	142, 000
20 gallons	34, 500	138, 000
30 gallons	41, 000	164, 000
40 gallons	182, 000	728, 000
50 gallons	9, 000	36, 000
60 gallons	1, 000	4, 000
80 gallons	10, 500	42, 000
90 gallons	2, 500	10, 000
Total	339, 500	1, 358, 000

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS, &c.*—Continued.

Class.	Sheets.	Stamps.
Stamps for wholesale liquor dealers, series of 1878:		
5 gallons	24,000	72,000
10 gallons	67,000	201,000
20 gallons	28,000	84,000
30 gallons	1,000	3,000
40 gallons	56,000	168,000
50 gallons	6,000	18,000
Total	182,000	546,000
Warehouse stamps, series of 1878:		
Distillery warehouse	283,000	1,132,000
Special bonded warehouse	5,000	15,000
Total	288,000	1,147,000
Beer stamps, series of 1878:		
Hogshead	61,000	1,220,000
Barrel	95,000	1,900,000
½ barrel	397,000	7,940,000
¼ barrel	9,000	180,000
⅛ barrel	1,822,000	36,440,000
1/16 barrel	116,000	2,320,000
1/32 barrel	569,000	11,380,000
Total	3,069,000	61,380,000
Export stamps and brewers' permits, series of 1878:		
Export distilled spirits	122,000	488,000
Brewers' permits	25,000	100,000
Total	147,000	588,000
Export tobacco stamps, series of 1883	17,000	68,000
Tobacco stamps, strip, series of 1883:		
1 ounce	346,500	13,860,000
2 ounce	1,973,500	78,940,000
3 ounce	139,000	5,560,000
4 ounce	2,497,000	99,880,000
8 ounce	1,111,000	16,665,000
16 ounce	230,000	3,450,000
Total	6,297,000	218,355,000
Tobacco stamps, sheets, series of 1883:		
½ pound	16,000	192,000
1 pound	9,000	108,000
2 pound	4,000	48,000
3 pound	20,000	240,000
4 pound	3,000	36,000
5 pound	28,000	336,000
Total	80,000	960,000
Tobacco stamps, stub, series of 1883:		
10 pounds	396,800	1,984,000
20 pounds	384,800	1,924,000
30 pounds	108,000	540,000
40 pounds	84,800	424,000
50 pounds	11,200	56,000
60 pounds	5,600	28,000
Total	991,200	4,956,000
Snuff stamps, small, series of 1883:		
½ ounce	13,000	2,548,000
1 ounce	97,000	19,012,000
2 ounce	61,000	6,588,000
Total	171,000	28,148,000
Snuff stamps, strip, series of 1883:		
4 ounce	41,000	820,000
6 ounce	226,000	4,520,000
8 ounce	7,000	140,000
16 ounce	38,000	380,000
Total	312,000	5,860,000

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS, &c.*—Continued.

Class.	Sheets.	Stamps.
Snuff stamps, sheet, series of 1883:		
½ pound	3,000	36,000
1 pound	11,000	132,000
2 pounds	10,000	120,000
3 pounds	7,000	84.000
5 pounds	10,000	120,000
Total	41,000	492,000
Snuff stamps, stub, series of 1883:		
10 pounds	2,400	12,000
20 pounds	4,000	20,000
Total	6,400	32,000
Cigar stamps, strip, series of 1883:		
25 cigars	251,000	2,510,000
50 cigars	4,577,000	45,770,000
100 cigars	820,000	8,200,000
200 cigars	1,000	5,000
250 cigars	26,000	130,000
500 cigars	12,000	60,000
Total	5,687,000	56,675,000
Cigarette stamps, small, series of 1883:		
10 cigarettes	465,000	37,200,000
20 cigarettes	414,000	33,120,000
Total	879,000	70,320,000
Cigarette stamps, strip, series of 1883:		
50 cigarettes	9,000	108,000
100 cigarettes	26,000	260,000
Total	35,000	368,000
Special tax stamps for liquors, series of 1884:		
Retail liquor dealers	1,300	2,600
Retail malt liquor dealers	160	160
Wholesale malt liquor dealers	60	60
Brewers of less than 500 barrels	30	30
Total	1,550	2,850
Special-tax stamps for liquors, series of 1885:		
Retail liquor dealers	120,000	240,000
Wholesale liquor dealers	6,500	6,500
Retail malt liquor dealers	14,000	14,000
Wholesale malt liquor dealers	4,500	4,500
Manufacturers of stills	300	300
Rectifiers	1,200	1,200
Rectifiers of less than 500 barrels	2,100	2,100
Brewers of less than 500 barrels	2,100	2,100
Brewers	2,500	2,500
Worms	400	400
Stills	400	400
Total	154,000	274,000
Special tax stamps for tobacco, series of 1884:		
Dealers in manufactured tobacco	20,900	41,800
Manufacturers of cigars	870	870
Dealers in leaf-tobacco	550	550
Dealers in leaf-tobacco of less than 25,000 pounds	70	70
Manufacturers of tobacco	60	60
Peddlers of second class	30	30
Peddlers of fourth class	20	20
Total	22,500	43,400
Special tax stamps for tobacco, series of 1885:		
Dealers in manufactured tobacco	285,000	570,000
Manufacturers of cigars	20,000	20,000
Dealers in leaf-tobacco	5,500	5,500
Dealers in leaf-tobacco of less than 25,000 pounds	3,000	3,000
Manufacturers of tobacco	2,000	2,000
Peddlers of first class	200	200
Peddlers of second class	1,500	1,500

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS, &c.*—Continued.

Class.	Sheets,	Stamps.
Special tax stamps for tobacco, series of 1885—Continued.		
Peddlers of third class	1,800	1,800
Peddlers of fourth class	1,200	1,200
Retail dealers in leaf-tobacco	100	100
Total	320,300	605,300
Lock seals, series of 1875	2,777	149,958
Lock seals, series of 1878	2,000	100,000
Hydrometer labels, series of 1885	250	5,000
Customs cigar stamps, series of 1879:		
25 cigars	39,000	390,000
50 cigars	76,000	760,000
100 cigars	16,000	160,000
Total	131,000	1,310,000
Customs liquor stamps, series of 1879	90,000	180,000
Customs opium stamps, series of 1879	14,100	141,000

RECAPITULATION.

Tax-paid stamps for distilled spirits	496,500	1,489,500
Stamps for rectifiers	339,500	1,358,000
Stamps for wholesale liquor dealers	182,000	546,000
Warehouse stamps	288,000	1,147,000
Beer stamps	3,069,000	61,380,000
Export stamps and brewers' permits	147,000	588,000
Export tobacco stamps	17,000	68,000
Tobacco stamps, strip	6,297,000	218,355,000
Tobacco stamps, sheet	80,000	960,000
Tobacco stamps, stub	991,200	4,956,000
Snuff stamps, small	171,000	28,148,000
Snuff stamps, strip	312,000	5,860,000
Snuff stamps, sheet	41,000	492,000
Snuff stamps, stub	6,400	32,000
Cigar stamps, strip	5,687,000	56,675,000
Cigarette stamps, small	879,000	70,320,000
Cigarette stamps, strip	35,000	368,000
Special tax stamps for liquors, series of 1884	1,550	2,850
Special tax stamps for liquors, series of 1885	154,000	274,000
Special tax stamps for tobacco, series of 1884	22,500	43,400
Special tax stamps for tobacco, series of 1885	320,300	605,300
Lock-seals, series of 1875	2,777	149,958
Lock-seals, series of 1878	2,000	100,000
Hydrometer labels, series of 1885	250	5,000
Customs cigar stamps, series of 1879	131,000	1,310,000
Customs liquor stamps, series of 1879	90,000	180,000
Customs opium stamps, series of 1879	14,100	141,000
Total	19,777,077	455,554,008

No. 3.—*STATEMENT showing the DISBURSING OFFICERS' CHECKS, by classes, DELIVERED during the fiscal year* 1885.

Class.	Volumes.	Sheets.
On assistant treasurers, two subjects, payable to order—		
For Treasury Department	199	17,550
For War Department	297	23,600
For Navy Department	39	2,200
For Department of the Interior	36	3,200
For Department of Justice	33	2,700
On assistant treasurers, four subjects, payable to order—		
For Treasury Department	185	27,900
For War Department	141	14,400
For Navy Department	29	3,050
For Department of the Interior	46	5,350
For Department of Justice	6	600
For Post-Office Department	19	2,700
On assistant treasurers, two subjects, payable to bearer—		
For Treasury Department	18	1,200
For War Department	46	3,600
For Department of the Interior	21	1,575
For Department of Justice	5	500
On assistant treasurers, four subjects, payable to bearer—		
For Treasury Department	51	5,100
For War Department	20	2,000
For Navy Department	24	2,400
For Department of the Interior	4	400
For Department of Justice	1	100
For Post-Office Department	27	6,900
On Treasurer, two subjects, payable to order	12	1,200
On Treasurer, two subjects, payable to bearer	50	5,000
On Treasurer, four subjects, payable to bearer	17	6,250
Total	1,326	139,475

No. 4.—*STATEMENT SHOWING the MISCELLANEOUS CHECKS, DRAFTS, and WARRANTS, by classes, DELIVERED during the fiscal year* 1885.

Class.	Volumes.	Sheets.
Pension checks—		
On assistant treasurers	1,120	224,000
On depositaries	130	26,000
On Treasurer	10	2,000
Interest checks—		
Funded loan of 1882, 3 per cent	52	2,624
Funded loan of 1891, 4½ per cent	224	11,277
Consols, 1907 of 4 per cent	723	36,329
Pacific Railroad bonds	15	788
3-65, 50-year loan, District of Columbia	1	50
Funded debt, District of Columbia	1	50
Transfer checks—		
Cash Division	44	2,400
Loan Division	4	200
Redemption of national-bank notes	15	2,600
Checks for Director of the Mint	50	2,500
District of Columbia, Commissioners' checks	72	7,200
Checks for State Department, Mexican awards	.....	500
Post-Office Department—		
Warrants	1,763	44,075
Transfer drafts	54	3,500
Drafts—		
On Treasury warrants	5	1,250
On War warrants	10	2,500
On Navy warrants	5	1,250
On Interior civil warrants	5	1,250
On Interior warrants	5	1,250
On Judiciary warrants	5	1,250
On Diplomatic warrants	5	1,250
Total	4,318	376,093

No. 5.—*STATEMENT SHOWING the LICENSES, CERTIFICATES, &c., by classes, DELIVERED during the fiscal year* 1885.

Class.	Volumes.	Sheets.
Licenses:		
To masters	27	8,100
To mates	1	300
To chief engineers	25	7,500
To second-class engineers	27	8,100
To first-class pilots	5	1,500
To second-class pilots	8	2,400
Pension certificates:		
Fathers and mothers	.....	7,668
Widows with minors	.....	5,128
Widows	.....	5,120
Invalids	.....	25,572
Invalids, increase	.....	48,845
Miscellaneous:		
Debentures	75	15,000
Certificates for letters-patent	.....	26,232
Certificates of registry	.....	5,214
Certificates of non-indebtedness	.....	1,000
Certificates extending national-bank charters	.....	1,000
Certificates for Chinese laborers	600	60,000
Presidents' commissions for 4 years	.....	198
Presidents' commissions, permanent	.....	198
Commissions for revenue-marine service	.....	200
Post-Office Department, inspectors' commissions	200	250
Foreign registered-letter labels	.....	6,358
Labels for Post-Office Department	.....	37,215
Total	968	273,098

No. 6.—*SCHEDULE of MISCELLANEOUS WORK done for, and of MATERIALS FURNISHED to, the VARIOUS BUREAUS of the Departments, during the fiscal year* 1885.

Appropriation for paper, dies, and stamps:	
Altered plates for special-tax stamps	34
Furnished transfers for 1-ounce tobacco stamps	24
Repaired metal holder of paper-making machine	1
Appropriation for collecting revenue from customs:	
Engraved plate for registry of vessels	1
Engraved upper steel dies	44
Engraved lower steel dies "in bond"	11
Engraved lower steel dies "consulate"	3
Engraved lower steel dies "commercial agent"	1
Engraved steel dies for Canadian transit trade	29
Furnished steel dies for Canadian transit trade	174
Furnished seal for inspector of customs	1
Furnished seals for deputy collector of customs	3
Furnished hand-stamps for stamping manifests of cars	6
Appropriation for contingent expenses of Treasury, miscellaneous items:	
Recast canceling leads for Treasurer	41
Recast canceling leads for Superintendent of Treasury	15
Recast canceling leads for Secretary of Treasury	4
Furnished canceling leads for Secretary of Treasury	2
Furnished note-press for Treasurer	1
Furnished hinged top to note-press for Treasurer	1
Repaired machinery for Secretary of Treasury	.....
Appropriation for contingent expenses of Treasury, stationery:	
Printed reams of letter paper	21
Printed sheets of note paper	18,000
Printed envelopes	18,250
Printed cards	2,000
Appropriation for engraving and printing portraits of Hon. Thomas H. Herndon:	
Engraved plate	1
Printed portraits	14,425
Appropriation for engraving and printing portraits of Hon. Thomas H. Allen:	
Engraved plate	1
Printed portraits	13,925

Appropriation for engraving and printing portraits of Hon. Dudley C. Haskell:	
Engraved plate	1
Printed portraits	14,425
Appropriation for engraving and printing portraits of Hon. H. B. Anthony:	
Engraved plate	1
Printed portraits	16,425
Appropriation for engravings of the statue of Chief Justice Marshall:	
Engraved plate	1
Printed impressions	12,550
Appropriation for expenses incurred under act relating to the Chinese:	
Engraved plate for Chinese labor certificates	1
Appropriation for printing the report of the Washington Monument dedication ceremonies:	
Printed cards	12,000
Committee on Washington Monument dedication:	
Engraved plate for invitation cards	1
Engraved plate for admission cards	1
Printed invitation cards	8,050
Printed admission cards	4,290
Furnished envelopes	3,000
Committee on inauguration ceremonies:	
Engraved plate for invitation cards	1
Printed cards	11,478
Printed special cards of invitation	75
Furnished cards	11,478
National-currency plates:	
Eagraved plates	1,316
Surgeon-General's Office:	
Printed letter-heads (sheets)	900
War Department:	
Engraved plates for non-commissioned officers' warrants	4
Printed non-commissioned officers' warrants	3,482
Furnished black ink (pounds)	80
Furnished No. 2 oil (gallons)	2
Hydrographic Office:	
Furnished meteorological chart plate	1
Furnished black ink (pounds)	525
Furnished No. 1 oil (gallons)	10
State Department:	
Engraved inscription on medals as testimonials of Jeannette expedition	19
Coast and Geodetic Survey:	
Furnished black ink ..... pounds	750
Furnished face-blanketing ..... yards	6
Furnished back-blanketing ..... yards	2½
Furnished No. 2 oil ..... gallons	10
Post-Office Department:	
Altered plate for inspectors' commissions	1
Furnished tuck-pockets for inspectors' commissions	150
Furnished seal for marking mail proposals	1
United States Patent Office:	
Engraved seal	1
The Public Printer:	
Repaired rotary knives	14
Supervising Architect's Office:	
Planed pipe to fit 12-inch elbow	1
Board of United States Executive Departments:	
Prepared exhibit for the New Orleans Exposition	
Woolworth & Graham:	
Prepared postal-card plate	1
Commissioners of the District of Columbia:	
Altered plates for 3.65 District of Columbia bonds	2

No. 7.—*STATEMENT of the VARIOUS CLASSES of SECURITIES proposed to be EXECUTED in the FISCAL YEAR* 1887 *and of their COST at the RATES of* 1885.

Appropriation or source of receipt.	Class of work.	Number of sheets.	Cost at the rates of 1885.
Labor and expenses	United States notes, currency, silver and gold certificates.	6,000,000	$393,044 56
Do	United States registered bonds for transfer.	39,800	2,657 15
Do	National-bank currency, series 1875	500,000	24,577 85
Do	National-bank currency, series 1882	2,000,000	100,231 06
Do	Certificates of letters patent	30,000	1,080 00
Do	Pacific Railroad bonds	500	20 00
Appropriation for stamps, paper, and dies.	Internal-revenue stamps	19,947,250	345,733 74
Appropriation for collecting revenue from customs.	Customs stamps	251,000	5,214 90
Do	Disbursing officers' checks	19,000	733 21
Do	Debenture certificates	20,000	480 00
Do	Registry certificates	5,000	300 42
Appropriation for checks and drafts, Independent Treasury.	Disbursing officers' checks	131,000	4,976 38
Do	Pension checks	260,000	13,520 00
Do	Interest checks	50,000	2,085 24
Do	Transfer checks	10,000	405 19
Do	Drafts on warrants	20,000	800 00
Do	Certificates of non-indebtedness	1,000	40 00
Appropriation for general expenses District of Columbia.	Commissioners' checks	7,200	460 80
Appropriation for contingent expenses Steamboat Inspection Service.	License certificates	30,000	1,702 58
Appropriation for expenses incurred under act relating to Chinese.	Chinese labor certificates	60,000	3,300 00
Commissioner of Pensions	Pension certificates	100,000	3,700 00
Post-Office Department	Post-office drafts and warrants	50,000	2,164 70
Do	Post-office inspectors' commissions	200	115 92
Appropriation for contingent expenses, stationery.	President's commissions, 4 years	200	40 00
Do	President's commissions, permanent.	200	40 00
Do	Revenue-marine service	200	40 00
Labor and expenses	Materials at macerator	.....	2,500 00
National banks	National-currency plates	.....	10,925 00
Divers sources	Miscellaneous	.....	20,000 00
	Total	29,532,550	940,888 70

No. 8.—*STATEMENT showing the APPROPRIATIONS to which the EXPENSES of the BUREAU OF ENGRAVING AND PRINTING for the fiscal year* 1885 *were charged.*

Appropriation or source of receipt:	
Salaries Bureau Engraving and Printing	$24,980 90
Labor and expenses of engraving and printing	457,678 70
Stamps, paper, and dies	338,383 92
Collecting revenue from customs	6,966 84
Checks and drafts, Independent Treasury	20,564 34
Contingent expenses Treasury Department, stationery	289 55
Contingent expenses Treasury Department, miscellaneous items	278 74
Expenses incurred under act relating to Chinese	3,470 50
Contingent expenses Steamboat Inspection Service	1,583 40
Commissioners of the District of Columbia	90 00
General expenses of the District of Columbia	460 80
Post-Office Department	2,299 92
State Department	118 60
War Department	833 69
Contingent expenses Department of the Interior	3,457 81
National banking associations	92,950 00
Divers other appropriations and sources	10,787 76
Total	965,195 47

No. 9.—*STATEMENT showing the ANNUAL EXPENDITURES of the Bureau of Engraving and Printing for the LAST EIGHT FISCAL YEARS.*

Fiscal year.	Expended from appropriations for engraving and printing.			Expended from amounts transferred and deposited from various appropriations and sources.							Aggregate.
	Salaries.	Labor and expenses.	Total.	Expenses of national currency.*	Paper and stamps.	Collecting revenue from customs.	Checks, &c.	Refunding national debt.	Miscellaneous.	Total.	
1878	$19,920 20	$147,163 83	$167,084 03	$130,827 33	$136,877 04	$12,046 48	$18,168 89	$63,220,45	$10,637 11	$371,777 30	$538,861 33
1879	25,929 63	145,652 69	171,582 32	106,028 54	277,528 94	12,677 12	19,582 24	219,394 94	7,282 91	642,494 69	814,077 01
1880	25,863 52	347,941 90	373,805 42	91,605 88	304,264 83	10,785 52	25,719 66	45,822 04	31,168 60	509,366 53	883,171 95
1881	25,928 15	374,472 68	400,400 83	115,165 19	347,454 79	5,738 65	23,209 53	1,523 50	7,672 77	500,764 43	901,165 26
1882	26,113 55	321,693 72	347,807 27	125,124 84	424,300 83	8,373 85	19,592 93	.....	11,557 90	588,950 35	936,757 62
1883	24,899 20	393,525 91	418,425 11	185,625 75	454,030 51	11,208 96	19,896 47	.....	15,799 63	686,561 32	1,104,986 43
1884	26,045 85	485,207 29	511,253 14	.....	415,583 05	8,581 17	3,778 55	.....	38,105 94	466,048 71	977,301 85
1885	24,980 90	457,678 70	482,659 60	.....	338,946 29	6,966 84	20,564 34	.....	116,058 40	482,535 87	965,195 47

* Included in the appropriations for labor and expenses of engraving and printing for the fiscal years 1884 and 1885.

No. 10.—*STATEMENT showing the ANNUAL PRODUCTION of SECURITIES, &c., in SHEETS for the last EIGHT FISCAL YEARS.*

Fiscal year.	Produced out of the appropriations for engraving and printing.				Produced out of the amounts transferred and deposited from various appropriations and sources.							Aggregate.
	U. S. notes and certificates.	National currency.	Checks and certificates.	Total.	National currency.	Revenue stamps.	Customs stamps, &c.	Checks and drafts, &c.	U. S. bonds and refunding certificates.	Miscellaneous.	Total.	
1878	2,313,367	.....	.....	2,313,367	2,422,764	7,014,133	480,017	449,590	296,781	122,104	10,785,389	13,098,756
1879	3,180,073	.....	.....	3,180,073	1,938,564	13,752,562	182,250	482,120	1,766,875	91,586	18,213,957	21,394,030
1880	5,732,653	.....	.....	5,732,653	1,379,588	15,335,354	197,179	596,346	*199,187	164,778	17,872,432	23,605,085
1881	5,333,812	.....	.....	5,333,812	1,831,476	17,981,693	197,000	569,241	.....	104,439	20,683,849	26,017,661
1882	5,571,597	.....	.....	5,571,597	2,069,011	22,561,057	277,400	539,007	.....	94,412	25,540,887	31,112,484
1883	6,775,250	.....	.....	6,775,250	2,456,755	22,991,641	410,700	461,131	.....	235,269	26,555,496	33,330,746
1884	6,127,000	2,068,193	424,314	8,619,507	.....	20,859,407	293,000	98,325	.....	335,660	21,586,392	30,205,899
1885	5,214,668	2,479,868	26,232	7,720,768	.....	19,541,977	255,314	461,293	.....	238,354	20,496,938	28,217,706

* 166,287 of these were 4 per cent. coupon bonds not completed or delivered.

No. 11.—*STATEMENT showing the NUMBER of EMPLOYÉS on the FIRST DAY OF EACH MONTH since July* 1, 1877.

Months.	Fiscal years.								
	1877–'78.	1878–'79.	1879–'80.	1880–'81.	1881–'82.	1882–'83.	1883–'84.	1884–'85.	1885–'86.
July	479	653	901	903	945	1,003	1,214	1,173	912
August	459	677	888	934	979	1,090	1,219	1,165	907
September	487	679	896	956	988	1,110	1,202	1,175	902
October	531	782	896	960	1,004	1,163	1,199	1,175	901
November	492	796	897	949	1,014	1,187	1,195	1,170	889
December	496	844	909	964	1,017	1,203	1,187	1,163	.....
January	513	835	896	967	1,038	1,218	1,188	1,154	.....
February	529	853	911	983	1,035	1,228	1,186	1,153	.....
March	563	812	908	984	1,037	1,226	1,182	1,145	.....
April	571	869	917	973	1,031	1,223	1,185	1,048	.....
May	567	929	921	968	1,024	1,214	1,182	1,043	.....
June	579	916	922	954	1,016	1,212	1,178	1,035	.....

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., October 16, 1885.

SIR: In compliance with the request made in your letter of August 4, 1885, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1885.

The following described warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriations:

Kind.	Number of warrants.	Amounts.
APPROPRIATION.		
Treasury proper	86	$53,036,463 16
Public debt	1	263,146,609 90
Diplomatic and consular	2	1,220,776 87
Customs	19	29,425,918 00
Internal revenue	7	5,112,554 94
Interior civil	13	9,552,612 55
Indians and pensions	37	85,394,649 34
War	26	48,311,264 52
Navy	18	17,267,533 88
	209	512,468,383 16
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	4,408	39,005,071 87
Public debt	63	263,150,570 69
Quarterly salaries	2,041	599,038 82
Diplomatic and consular	5,397	5,534,090 32
Customs	4,033	28,518,402 15
Internal revenue	5,772	4,568,362 02
Judiciary	4,746	4,153,585 98
Interior civil	3,805	9,024,081 34
Indians and pensions	4,925	76,973,794 26
War	8,836	43,888,310 80
Navy	4,484	22,388,345 31
	48,510	497,803,653 56
COVERING.		
Indians and pensions repay	431	14,319,032 14
War repay	1,572	1,217,732 33
Navy repay	356	6,367,265 64
Miscellaneous repay: Customs, internal revenue, public debt, diplomatic and consular, Treasury, judiciary, and Interior civil	2,636	3,912,334 91
	4,995	25,816,365 02
WARRANTS RECEIVED, REGISTERED, AND COUNTERSIGNED, ADDITIONAL TO ABOVE.		
Miscellaneous revenue covering	10,818	269,210,358 06
Customs covering	1,568	181,471,939 34
Internal revenue covering	1,251	112,498,725 54
Land covering	1,258	5,705,986 44
	14,895	568,887,009 38

RECAPITULATION.

Pay, repay, and appropriation warrants	$3,714
Miscellaneous, internal revenue, land, and customs covering	14,895
Total warrants received and passed	68,609
Miscellaneous requisitions received and countersigned	822
Requisitions on chief clerk and stationary clerk of the Department	302
Grand total	69,733

Accounts have been received from the auditing offices, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follows:

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIRST AUDITOR.			
1. *Judiciary:*			
Accounts of marshals for their fees and for expenses of courts, of district attorneys and their assistants, of clerks of courts, of circuit court commissioners, and accounts for rent of court rooms	5,111	112,258	$6,202,983 38
Judgments by Court of Claims examined and ordered paid	134	134	498,789 29
Total	5,245	112,392	6,701,772 67
2. *Public debt:*			
Accounts of the Treasurer of the United States:			
For coupons payable in coin	146	1,884,742	10,196,771 31
For coupons of Treasury notes, Louisville and Portland Canal stock, and funded debt of the District of Columbia	46	74,911	1,203,151 48
For United States bonds redeemed	26	18,649	68,608,824 64
For interest on Pacific Railroad stock (reimbursable)	18	653	2,239,781 79
For checks for interest on the public debt	564	558,567	87,339,328 02
For gold certificates and refunding certificates	25	5,259	644,821 87
For certificates of deposit (act June 8, 1872)	12	4,246	38,155,000 00
For legal-tender notes, fractional currency, silver certificates, and gold certificates (act July 12, 1882)	59	2,552	175,823,086 43
For interest on Navy pension fund	1	1	420,000 00
For sinking fund for bonds of the Union Pacific and Central Pacific Railroad Companies	2	6	3,768,804 63
Total	899	2,549,586	388,399,570 17
3. *Public buildings:*			
Accounts for the construction of public buildings throughout the United States, the fire-proof building for the Pension Office, and the building for the State, War, and Navy Departments; for reconstructing the eastern portion of the Smithsonian Institution, the completion of the Washington Monument, the care of public buildings and grounds, under the Chief of Engineers, U. S. A., for annual repairs of the Capitol and improving the Capitol grounds; for Coast and Geodetic Surveys, the World's Industrial and Cotton Centennial Exposition at New Orleans, and for the beneficiary institutions in the District of Columbia	359	42,592	3,911,325 71
4. *Steamboats:*			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers	1,267	10,179	272,975 90
5. *Territorial:*			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories	556	8,756	506,246 00
6. *Mint and Assay:*			
Accounts of gold, silver and nickel coinage; for bullion; for salaries of the officers and employés of the several mints, and for the general expenses of the same; and for bullion deposits, purchases and transfers	354	100,060	127,280,659 89
7. *Transportation:*			
Accounts for transportation of gold and silver coin and bullion, minor and base coin, United States currency, national-bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, cancelled and incomplete securities, national-bank notes for redemption, stamps, paper, stationery, boxes, parcels, &c.	195	59,442	165,674 44

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
8. *Congressional:*			
Accounts for salary and mileage of Senators and Members of the House of Representatives, for salaries of officers and employés, and for contingent expenses of both houses of Congress	189	13,333	$2,190,063 05
9. *Outstanding Liabilities:*			
Accounts arising from demands for payment of drafts and disbursing officers' checks, which have remained outstanding for three years, the funds from which they were payable having been covered into the Treasury	118	144	20,429 89
10. *District of Columbia:*			
Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District	247	60,504	12,122,935 72
11. *Public Printing:*			
Accounts of the Public Printer for the salaries and wages of employés of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office	141	52,197	4,013,614 98
12. *Treasurers' General Accounts:*			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury	3	44,830	1,022,169,381 49
13. *Assistant Treasurers' Accounts:*			
Accounts of the several assistant treasurers of the United States for the salaries of their employés and the incidental expenses of their offices	64	2,354	343,197 21
14. *Miscellaneous:*			
Accounts of the disbursing officers of the Executive Departments for salaries of officers and employés, and contingent expenses of the same; accounts for salaries of judges of the United States Supreme Court, United States circuit and district judges, district attorneys, and marshals, for salaries and contingent expenses of the National Board of Health, and for the expenses of the Tenth Census	1,841	273,752	21,448,914 75
Total from First Auditor	11,478	3,330,121	1,589 547,361 87
FROM THE FIFTH AUDITOR.			
15. *Internal Revenue:*			
Accounts of collectors of internal revenue	422	51,555	339,362,768 58
Accounts of same acting as disbursing agents	681	38,642	3,171,654 36
Accounts of internal-revenue stamp agents	95	3,741	7,402,396 75
Miscellaneous internal-revenue accounts, including direct-tax accounts with the States and with direct tax commissioners; accounts with collectors for disbursements under the appropriation for punishment for violation of internal-revenue laws, and for expenses of seizure and sale of property for the violation of said laws; seven different monthly accounts with the Commissioner of Internal Revenue for internal-revenue stamps; accounts with the Secretary of the Treasury for deposits made in compromise cases, and for fines, penalties, and forfeitures; accounts with Treasury Department for stationery furnished to internal-revenue officers; accounts with the disbursing clerk for payment of internal-revenue agents and gaugers, and for disbursements under three other different appropriations; accounts for refunding taxes illegally collected, and taxes on spirits destroyed, and for the redemption of internal-revenue stamps; accounts for rewards for information and other expenses of detecting and suppressing violations of internal-revenue laws; expense accounts of revenue agents and distillery surveyors; also drawback accounts and accounts for paper for internal-revenue stamps, for transportation of stationery, and for purchasing hydrometers, and stamps and dies, and locks and seals, &c.	4,352	73,109	1,398,231,965 70
Rebate of tax on tobacco, schedules	53	328	4,195 76
16. *Foreign Intercourse:*			
Accounts for ministers, chargés d'affaires, consuls, commercial agents, interpreters, secretaries to legations, and marshals of consular courts; accounts for the relief and protection of American seamen, for expenses of prisoners in China and Japan, for contingent expenses and clerk-hire of legations and consulates, for salaries and expenses of mixed commissions; accounts of United States bankers in London; accounts of the disbursing clerk, Department of State, for miscellaneous diplomatic expenses, &c	5,511	57,827	9,450,026 86

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
17. *Transportation:*			
Accounts for transportation of internal-revenue moneys to the subtreasuries and designated depositories, and for the transportation of stationery, &c., to internal-revenue officers	30	7,229	$3,976 40
Total from Fifth Auditor	11,144	232,431	1,757,626,984 41
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. *Public Lands:*			
Accounts of surveyors-general and the employés in their offices.	250	3,031	353,295 78
Accounts of deputy surveyors	639	903	1,045,365 75
Accounts of receivers of public moneys	437	12,190	7,503,881 98
Accounts of same acting as disbursing agents	883	3,598	611,995 64
Accounts for the refunding of purchase money paid for lands erroneously sold	1,258	6,546	70,566 60
Miscellaneous accounts, such as the accounts with the several States for indemnity of swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent., upon the proceeds of sales of public lands; accounts of surveyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land offices not paid by the receivers; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Railroads for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers, and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land offices to designated depositories; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys, for the return of deposits in excess of the amount required for the survey of private land claims, for the transportation of stationery to the several district land offices, &c	571	5,628	761,992 86
Total from the Commissioner of the General Land Office.	4,038	31,896	10,347,098 61

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor	11,478	3,330,121	$1,589,547,361 87
Fifth Auditor	11,144	232,431	1,757,626,984 41
Commissioner of the General Land Office	4,038	31,896	10,347,098 61
Total	26,660	3,594,448	3,357,521,444 89

Requisitions for the advance of money from the Treasury, in the number following, have been examined and advances thereon recommended:

Internal revenue	1,058
Foreign intercourse	1,987
Judiciary	648
Public buildings	268
Mint and assay	330
District of Columbia	144
Territorial	70
Public printing	136
Miscellaneous	163
Total	4,804

Official letters written	15,354
Letters received, briefed, and registered	6,555
Powers of attorney recorded	2,655
Official bonds registered and filed	1,102
Number of internal-revenue special tax-stamp books counted and certified	5,422
Number of internal-revenue tobacco-stamp books counted and certified	14,081
Number of internal-revenue spirit-stamp books counted and certified	10,969
Number of orders for special allowances to collectors, examined, indorsed, recorded, and referred	173

Number of collectors' tax-list receipts (form 23½) registered, scheduled, and referred	1,063
Copies of public-land accounts made, compared, and transmitted	1,211
Folios copied	20,763

The foregoing statement omits mention of a very large amount of official work entirely of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of, and decision upon, legal points arising in the adjustment of accounts; the examination of, and decision upon, applications for the issuing of duplicate bonds and other securities lost and destroyed, and also for the transfer of the same; the examination of powers of attorney for collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants to receive money due from the United States; the examination of official bonds; answering calls for information, made by Congress, the Departments, and private persons; receiving and examining emolument returns; and other work of a miscellaneous character.

INCREASE AND CHANGES IN CLERICAL FORCE.

For the proper transaction of the business of this office, constantly increasing, and requiring clerks of first-class ability—some of whom should be better paid for their services than the appropriation will allow—I respectfully and earnestly urge upon you to ask Congress for the increase and changes in the appropriation, suggested in my letter to you of the 28th ultimo, transmitting estimate of appropriations required for the fiscal year 1887, a copy of which is annexed hereto as Appendix A, and made a part of this report.

STATES CHARGED WITH DIRECT TAXES.

I respectfully call your attention to the following extract from the annual report of my predecessor for the fiscal year 1883, the same state of facts therein referred to at present existing:

> In 1868 the First Comptroller then in office certified balances due to the United States from several States, respectively, for direct taxes due and unpaid, under the direct-tax act of August 5, 1861 (12 Stat., 292); and such States were accordingly debited on the books in the office of the Register of the Treasury. It may well be doubted whether any *corporate* State was properly so charged; but, as the Comptroller had jurisdiction of the subject-matter, his action, even if erroneous, cannot be treated as void by the Comptroller now in office. The result is that money due, or which may become due, from the United States to any State so charged, to the extent of the amount so charged, cannot be paid to the State, but by usage and law is to be applied by way of set-off. It may thus happen that some States will in this mode pay the direct tax, while others indebted in the same form will continue so indebted; and, hence, there will seem to be inequality, if not injustice, in the dealings between the United, States and such States.

The State of Mississippi stands debited, as above indicated, on account of direct taxes due and unpaid, in the sum of $316,676.13.

The Commissioner of the General Land Office has certified to this office that there is due to said State the sum of $5,308 50 on account of commissions under the acts of March 1, 1817 (3 Stat., 349, sec. 5), and September 4, 1841 (5 Stat., 457, sec. 16), on the net proceeds of the sales of public lands within the State.

On June 4, 1885, the attorneys for the State of Mississippi made able arguments before me to show that the statement of my predecessor in

regard to said indebtedness was null and void, and should be disregarded by me; and that the said sum of $5,308.50 should not be applied as a credit, but should be paid over to said State. I then rendered an opinion, in which I gave my views upon the question generally, but reserving a final decision in the matter, and stating that I would in this report suggest to you the propriety of asking Congress to take some action in reference thereto. A copy of said opinion is annexed hereto as Appendix B, and made a part of this report. Since that time, however, three other cases involving the same principle have been presented for the action thereon of this office: one from the State of Colorado, one from the State of Wisconsin, and one from the Territory of Dakota; and I have been constrained to pass on them.

My conclusion is that, the statements made by my predecessor of the accounts of the above-named States and Territory, as to their indebtedness on account of direct taxes, are binding on me for the reasons indicated in said opinion; and I have ordered the amounts certified as due to the said States and Territory, instead of being paid, to be credited on their said indebtedness, as stated by him against said States and Territory.

Other States, I learn, will present the same question, as amounts may become due to them from the sale of lands or otherwise; and said amounts will be credited, as in the above cases, unless Congress in its wisdom shall direct that the money due, and to become due, to said States shall be paid to them without reference to the charges, as stated, heretofore made against them by my predecessor.

STATUTE OF LIMITATIONS ON CLAIMS AGAINST THE GOVERNMENT.

Since assuming charge of the duties of this office, I have found that old claims against the Government are constantly being presented for the action thereon of the Comptroller, where the rights of the claimants originated, in several instances, twenty-five or thirty years ago.

It is, therefore, well worthy of consideration whether *some fixed period after the right of the claimant accrues* should not be prescribed by statute within which a claim may be *brought before* the proper accounting officers for their action thereon, reserving the rights of persons under some legal disability. There is at present no general statute on this subject, although there are special statutes, in a few cases, limiting the time within which certain claims may be presented.

Congress has made provisions generally limiting the time *for the payment* of claims presented and allowed against the United States to a definite period after the proper appropriation is made, or, in other words, limiting the availability of appropriations, with certain exceptions (act of June 20, 1874, 18 Stat., 110, sec. 5); but no such general provision has been made limiting the time *for the presentation* of claims for the action of the accounting officers thereon; on the contrary, the act of July 7, 1884 (23 Stat., 254), would seem to imply that claims may be presented to and allowed by the proper accounting officers at any length of time after accruing. (See act of June 14, 1878, 20 Stat., 130, sec. 4.)

The difficulty of obtaining evidence upon which to base any decision in the class of claims mentioned, where all the facts transpired so long ago, may readily be seen, and may often work injustice to the Government.

REPORTS UNDER SECTION 272 OF THE REVISED STATUTES.

I respectfully call your attention to what was said by my predecessor in reference to section 272 of the Revised Statutes, in his annual reports for the fiscal years 1881 and 1884, and renew the suggestions there made.

In the present state of the law, a proper compliance with the requirements of said section is impracticable, if not impossible.

Usage at least has rendered this section a dead letter on the statute book; but as far as possible it will be complied with.

In most instances, the duties of those employed in this office have been satisfactorily and efficiently discharged, and it affords me pleasure to bear testimony to the same.

I have the honor to be, very respectfully,

M. J. DURHAM,
First Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

A.—COPY OF LETTER TRANSMITTING ESTIMATE OF APPROPRIATIONS REQUIRED FOR THE FISCAL YEAR 1887.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., September 28, 1885.

SIR: I have the honor to transmit herewith an estimate of the appropriations required for "Salaries, Office of First Comptroller," for the fiscal year ending June 30, 1887.

This estimate makes an increase of two clerks of class 3 and three clerks of class 2, and a decrease of two clerks in class 1, being a net increase of three in the clerical force of this office. By these changes the appropriation for the present year would be increased $5,000, and over the year 1885, $4,000. I respectfully and urgently recommend the above change in the estimates.

The business of this office is constantly increasing, and its duties are responsible and onerous, it being, as to the settlement of claims against the Government, in the nature of a court of last resort. For the proper performance of these duties clerks of more than usual capacity and ability, and most of them with legal training, are required, as it is impossible for the Comptroller to personally overlook every item in the large number of accounts revised by the office, many of which require a good legal knowledge for their proper consideration. For example, the accounts for the unauthorized expenses of the Court of Commissioners of Alabama Claims were passed by this office unchallenged for a number of years, until called to the attention of the Comptroller by an attorney practicing before that court.

I desire further to state, that when I took charge of the office I found six clerks detailed from other bureaus in addition to the regular force, while there are now but three, and I believe that with the increase above suggested I shall be able to keep up the current business of the office. The increase is required in the division of public land accounts and of accounts of the District of Columbia, where the work was in arrears.

In conclusion, if the appropriation for the fiscal year ending June 30, 1 87, is made on the basis of the estimate herewith submitted, the efficiency of the clerical force of this office will be greatly advanced thereby.

Very respectfully,

M. J. DURHAM.
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

B.—COPY OF OPINION IN THE MISSISSIPPI DIRECT-TAX CASE.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., June 4, 1885.

IN THE MATTER OF THE RIGHT OF THE STATE OF MISSISSIPPI TO PAYMENT OF THE AMOUNT FOUND DUE HER ON ACCOUNT OF TWO AND THREE PER CENT. COMMISSIONS ON PUBLIC LANDS SOLD WITHIN HER LIMITS.

Under the fifth section of the act of March 1, 1817 (3 Stat., 349), 3 per cent., and under the 16th section of an act approved September 4, 1841 (5 Stat., 457), 2 per cent., on the net proceeds of the public lands sold within the State of Mississippi were given to said State for the purposes therein named.

The Commissioner of the General Land Office certifies to this office that there is due to said State from the sales made of said lands from July 1, 1883, to June 30, 1884, arising from the 3 per cent. commission, the sum of $3,185.10, and on sales made within the same period on which 2 per cent. is allowed, the sum of $2,123.40; making in all $5,308.50.

Under an act of Congress, approved August 5, 1861, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," it was provided that a direct tax of $20,000,000 should be annually laid upon the United States, to be apportioned to the States respectively in the manner therein indicated. To the State of Mississippi there was apportioned the sum of $413,084.67. Of this sum there has been collected by the commissioners from the owners of lands subject to that direct tax the sum of $60,263.13; and there has been applied to the payment of said tax from time to time the sum of $36,145.41, arising from the 2 and 3 per cent. commissions on lands, under the first-mentioned act, leaving unpaid on said direct tax the sum of $316,676.13 due the United States.

Section 1766 of the Revised Statutes of the United States provides "that no money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable," &c. Under that section the accounting officers of the Treasury have been applying the proceeds arising from the sales of these lands as a credit to the State of Mississippi on her indebtedness as stated above to the United States. Thirty-six thousand one hundred and forty-five dollars and forty-one cents has been so applied; but the State of Mississippi, by her attorneys, now comes and says that application was wrong, and that the State of Mississippi, as a State, in her corporate capacity, does not owe the United States anything, and asks that the above sum of $5,308.50 be paid to the State, and not applied as a credit, as has been heretofore done.

I find, on examination of the records of this office, what purports to be a statement of an account between the United States and the State of Mississippi. It is as follows:

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
May 15, 1868.

No. 55,630.

I hereby certify that I have examined and adjusted an account between the United States and the State of Mississippi, and find that the

sum of $413,084.66⅔ is due from said State to the United States, as follows, viz:

For amount of direct tax imposed and apportioned by the provisions of the eighth section of an act to provide increased revenues from imports, to pay interest on the public debt, and for other purposes, approved August 5, 1861. Amount to be debited the State of Mississippi on the books of the Register of the Treasury, as appears from statement and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

$413,084.67.

C. M. WALKER,
Auditor.

To the FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
May 29, 1868.

I admit and certify that $413,084.67 are due and payable as stated in the above report.

R. W. TAYLER,
Comptroller.

To the REGISTER OF THE TREASURY.

Two questions are here presented, to wit:

1. Is the State of Mississippi, as a political corporation, indebted to the United States for direct taxes or otherwise?

2. If the above proposition should be decided in the negative, then how far and to what extent am I bound by the statement of the Auditor and the certificate of Comptroller Tayler as to the state of the account between the State of Mississippi and the United States?

The first proposition was ably, and, to my mind, conclusively, discussed by my predecessor, Comptroller Porter, in 1879, in the Georgia case. Secretary McCulloch, before that time, had also, in a letter to Governor Throckmorton, of Texas, substantially advanced about the same views.

The act of Congress of August 5, 1861, apportions to the *State of Mississippi* the above sum. What is meant by the word "State?" How is it used? Sometimes it is used in its corporate capacity, sometimes in a geographical sense, and sometimes in the sense of the people of a State. Under the Constitution of the United States Congress cannot direct a levy of a direct tax on a State as a political corporation, but only on the property of the individuals of the State.

Mr. Webster, in discussing this question, says: "The Constitution creates direct relations between the Government and individuals. * * * It has power to tax individuals in any mode, and to any extent, and it possesses the further power of demanding of individuals military service. * * * Nothing, certainly, can more distinguish a government from a confederation of states than a possession of these powers. No closer relations can exist between individuals and any government. * * * The great object was to supersede the confederation by a regular government, because, under the confederation, Congress had power only to make requisitions on States, and if States declined compliance, as they did, there was no remedy but war against such delinquent States. * * * The Constitution was adopted to avoid this necessity. It was adopted that there might be a Govern-

ment which should act directly on individuals without borrowing aid from the State government."

The direct tax levied by the United States is owing to said States as directly by the people whose lands are taxed as the direct taxes imposed by the respective States to support their local governments are owing to said States by their own people. The act directing the collection of this direct tax prescribes on what it is a lien and how it is to be collected. It is a lien on the lands of the people of the State. Hence, I also conclude that, the word State, as used in said act of August 5, 1861, was used to denote a territorial, not a political, corporation, and that the State of Mississippi as a political corporation is not indebted to the United States in any amount, for direct tax or otherwise. This proposition having been disposed of, then how far, and to what extent, am I to be controlled by the statement and certificate of the former Auditor and Comptroller above cited, to wit, that the State of Mississippi was indebted to the United States in the sum of $413,084.67, as therein stated.

Section 191 of the Revised Statutes says:

"The balances which may from time to time be stated by the Auditor and certified to the heads of Departments by the Commissioner of Customs, or the Comptrollers of the Treasury, upon the settlement of public accounts, shall not be subject to be changed or modified by the heads of Departments, but shall be conclusive upon the executive branch of the Government, and be subject to revision only by Congress or the proper courts," &c.

This means that whenever the accounting officers certify balances to the heads of Departments, the same shall be subject to revision only by Congress and the proper courts. The question has frequently been before the courts, and opinions of Attorneys-General have been given in regard thereto. The question was presented to Attorney-General Wirt in 1823, in which he gave his opinion on this subject. He says: "My opinion is, that the settlement made of the accounts of individuals by the accounting officers appointed by law is final and conclusive, so far as the executive department of the Government is concerned. If an individual conceives himself injured by such settlement, his recourse must be one of the other two branches of Government—the legislative or judicial," &c. (See 1 Op. Att.-Gen., 629.)

In the case of the United States *v.* Jones (8 Pet., 384), the court says: "The law has prescribed the mode by which Treasury accounts shall be made evidence, and whilst an individual may claim the benefit of this rule, the Government can set up no exemption from its operation. In the performance of their official duty, the Treasury officers act under the authority of law; their acts are public, and affect the rights of individuals as well as those of the Government. In the adjustment of an account they sometimes act judicially, and their acts are all recorded on the books and files of the Treasury Department. So far as they act strictly within the rules prescribed for the exercise of their powers, their decisions are, in effect, final; for, if an appeal be made, they will receive judicial sanction," &c.

I could cite other authorities as to the power and duties of these accounting officers.

The question is presented, also, as to whether or not I can revise the decision of one of my predecessors, although he may be mistaken as to the law and facts upon which his decision may be predicated. There is abundant authority, too, upon this question. In 2 Brock, 472, in an

opinion delivered by Justice Barbour in the case of *ex parte* Randolph, the court said in relation to the power of accounting officers:

"It is wholly irrelative to the merits of this case to inquire whether there may not have been error committed by the Auditor in the stating of the account on which this proceeding is founded; because, we are not sitting here to reverse this case, as an appellate court, on a writ of error, nor, is it before us, as the proceedings of special jurisdictions in England are before the King's Bench, by *certiorari*. In either of these aspects, the decision which we should be called upon to make would depend upon the result of the inquiry whether there was or was not error in the proceedings; but, sitting as we are, upon a *habeas corpus*, the question is not whether there is error in the proceedings, but, whether there was jurisdiction of the case in the Auditor of the Treasury. * * *"

The court further says: "This question was elaborately argued at the bar, and I have considered it with great care. I forbear, however, to enter into the discussion of it here; because, although it should be clearly made out that the auditor once had jurisdiction, yet upon the facts in the case, another question arises, which, in my opinion, is decisive of the case; and that is, after the Auditor shall once have settled an account of a public officer, and closed it, as in this case, is it competent for him at an after time, upon an allegation of error, or omission, or for other cause, to open it, restate it, and upon the account thus restated, to institute proceedings by a warrant of distress against the debtor? I think it is not."

In the same opinion, after stating some other reasons to show why it should be the case, the court says:

"Let us trace the injurious consequences of a contrary doctrine. Until the power of the Auditor is once executed the officer knows that it is his duty to account and, having accounted, to pay. But if, after the account had once been stated and closed, he could open it again, how often, and within what period of time, shall he do it? There is obviously no limitation, either as to length of time, or to frequency. Suppose, after once stating it, and then opening it, and restating it upon alleged error, he should think he had discovered error, he must open and restate it again.

* * * * * * * *

But, again: If it be competent to him to open the account in favor of the United States, the converse of the proposition must be equally true, upon the principles of justice; it must be competent to him also, after the lapse of years, to open it against the United States and in favor of the party. Might not this course most injuriously affect the public interest? It seems to me that a doctrine which leads to such consequences cannot be sound."

Attorney-General Taney, in 2 Opinions, 464, speaking of the accounting officers, uses this language:

"Where a claim has been presented, and, upon the whole evidence rejected by the accounting officers, and, upon an appeal to the Secretary of War their decision has been confirmed, I doubt whether it is regular for his successor in that office to review his decision. The party may carry his appeal from the Secretary of War before the President; and if the President affirms the decision, his remedy, if he supposes injustice is done to him, must be found in an application to Congress. For if a final decision, upon a knowledge of all the facts, made by an officer authorized to decide on claims against the Government, is liable to be opened and reviewed by his successor in office, every change in the offi-

cer will produce a new hearing of the claim, and the accounts of the Government will always remain opened and unsettled," &c.

The Supreme Court, in the case of the United States *v.* The Bank of the Metropolis (15 Pet., 400), on this subject of the power of successors to reopen accounts, uses the following language:

"The successor of Mr. Barry had the same power, and no more, than his predecessor, and the power of the former did not extend to the recall of credits or allowances made by Mr. Barry, if he acted within the scope of official authority given by law to the head of the Department. This right in an incumbent of reviewing a predecessor's decisions, extends to mistakes in matters of fact arising from errors in calculation, and to cases of rejected claims, in which material testimony is afterwards discovered and produced. But if a credit has been given, or an allowance made, as these were by the head of a Department, and it is alleged to be an illegal allowance, the judicial tribunals of the country must be resorted to to construe the law under which the allowance was made, and to settle the rights between the United States and the party to whom the credit was given. It is no longer a case between the correctness of one officer's judgment and that of his successor."

I could quote other authorities bearing upon this question, but deem the same unnecessary.

It will be seen by the above authorities, that, if my predecessor, Mr. Tayler, had jurisdiction of the subject-matter of direct taxes in the State of Mississippi, and made no mistake in matters of fact arising from errors in calculation, or in which material testimony was afterwards discovered and produced, it would seem that I have no right or authority to interfere with any decision or conclusion that he may have come to in regard thereto; and the only remedy is to have the act construed by the courts, or to make appeal to Congress in regard thereto.

It is said by the able attorneys representing the State of Mississippi, that the war taxes have been suspended, and that Congress is not enforcing their collection. This may be very true; but they still stand uncollected, and may be enforced by Congress at any time it sees proper. It is further insisted, that by applying the above sums as a set-off on direct taxes, Mississippi is being compelled to pay these taxes, while other States are not compelled to pay their taxes. This office has nothing to do with matters of that kind. That is a matter, as before stated, for the courts and Congress to deal with.

If it is true that my predecessor has stated an account against the State of Mississippi, and that State is found indebted to the United States in a greater sum than the amount now found due on the sales of these public lands, then the latter amount must go as a credit upon that indebtedness to the Government of the United States.

I need not state how I would have stated the account in regard to the direct taxes; and there may be some question as to whether Comptroller Tayler properly stated it. As there are doubts about that, I have made up my mind that I will not make a final decision in this case, as to whether I will treat the statement of Comptroller Tayler as a wrong statement or be governed by it as it now stands, but will in my annual report to the Secretary of the Treasury suggest to him the propriety of his asking Congress to take some action in regard to the balances due the United States for direct taxes, hoping that thereby this whole matter can be rightfully adjusted and settled.

M. J. DURHAM,
Comptroller.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
October 31, 1885.

SIR: In compliance with the direction contained in your letter of August 4, 1885, I submit the following report of the transactions of this office during the fiscal year which ended June 30, 1885.

The following tables contain a statement of the total number of accounts, claims, and cases of every kind settled and adjusted and the amounts allowed thereon:

TOTAL NUMBER of ACCOUNTS, CLAIMS, and CASES SETTLED.

From—	Number.	Amounts.
Second Auditor	19,958	$12,108,492
Third Auditor	8,919	91,587,605
Fourth Auditor	4,567	16,255,088
Various sources, not involving present expenditure	3,706	185,963
Grand total	37,150	120,137,148

ACCOUNTS REVISED AND SETTLED DURING THE YEAR.

	Character of the accounts.	Number.	Amounts allowed.
	FROM THE SECOND AUDITOR.		
1	Of Army paymasters, for pay of the Army	100	$1,252,998
2	Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	89	455,998
3	Of recruiting officers, for regular recruiting service	282	73,087
4	Of disbursiug officers of the Medical Department, for medical and hospital supplies and services	42	527,589
5	Of miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding General's offices, Artillery School, &c.	86	148,500
6	Special Army accounts	357	77,215
7	Of the National Home for Disabled Volunteer Soldiers	432	2,327,850
8	Of Indian agents' current and contingent expenses, annuities and installments	412	1,726,881
	Total	1,800	6,590,118

TOTAL NUMBER of ACCOUNTS, CLAIMS, and CASES SETTLED—Continued.

ACCOUNTS REVISED AND SETTLED DURING THE YEAR—Continued

	Churacter of the accounts.	Number.	Amounts allowed.
	FROM THE THIRD AUDITOR.		
1	Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses	2,092	$13,336,160
2	Of disbursing officers of the Subsistence Department	752	4,636,549
3	Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c	94	10,710,037
4	Of disbursing officers of the Signal Service	105	884,289
5	Of pension agents for payment of Army pensions	151	59,637,359
	Total	3,194	89,204 394
	FROM THE FOURTH AUDITOR.		
1	Of paymasters of the Navy and at navy-yards, Navy agents, and other disbursing officers	223	13,617,291
2	Of disbursing officers and agents of the Marine Corps	13	619,711
3	Of Navy pension agents for Navy and Marine Corps	27	839,041
4	Of miscellaneous naval accounts	2,098	574,043
	Total	2,361	15,650,086

Claims settled during the year.

	Character of the claims.	Number settled.	Amounts allowed.
	FROM THE SECOND AUDITOR.		
1	Soldiers' pay and bounty	6,578	$944,396
2	Miscellaneous, of Army Pay Department	343	91,287
3	In favor of Soldiers' Home	125	346,765
4	Miscellaneous Indian claims	2,464	4,135,926
5	Claims examined and disallowed	8,648	.....
	Total	18,158	5,518,374
	FROM THE THIRD AUDITOR.		
1	Quartermasters' stores and commissary supplies, act July 4, 1864	872	265,233
2	For lost property, under act March 3, 1849	868	185,223
3	War claims of States, acts of 1861, &c	5	371,250
4	For Army transportation	856	1,135,384
5	General miscellaneous claims	1,146	327,727
6	Oregon and Washington Territory war claims	10	955
7	Pension reimbursement claims	1,340	97,439
8	Claims examined and disallowed	628	.....
	Total	5,725	2,383,211
	FROM THE FOURTH AUDITOR.		
1	Officers' and sailors' back pay, bounty, and prize money	2,107	605,002
2	Claims examined and disallowed	99	.....
	Total	2,206	605,002

Cases adjusted not involving present expenditure.

	Character of the cases.	Number.	Amount involved.
1	Duplicate checks approved	479	$32,025
2	Referred cases adjusted and decided	3,225	.....
3	Financial agents' accounts, Naval	2	153,938
	Total	3,706	185,963

Bonds filed during the year	89
Contracts filed during the year	3,172
Official letters written and copied	2,050
Requisitions, countersigned and recorded	20,633
Settlements recorded	13,365
Differences recorded	2,980
Single vouchers examined:	
By Army Division	36,134
By Indian Division	57,416
By Pension Division	1,383,379
By Quartermasters' Division	317,535
By Navy Division	45,169
Clerks employed, average monthly number	79

These tables do not include much other official work performed, which cannot be tabulated, such as the investigation and decision of legal questions arising in the adjustment of accounts, and in many cases referred for decision from the several Departments which report to this office; decisions as to rights of heirs, executors, and administrators, and other legal representatives of deceased claimants; questions arising on powers of attorney, and in contests of attorneys for claimants; answering calls for information from Congress, the Departments, and private persons.

By a comparison of these tables with the report of the Second Comptroller for the fiscal year ended June 30, 1884, it will be found that the grand total of accounts and claims settled in the fiscal year which ended June 30, 1885, was 37,150, and in the previous year 27,780, being an increase of 33 per cent.; while the increase of clerical force was only $1\frac{2}{3}$ clerks.

All of the divisions are substantially up with current work, except the Army Pay and Pension Divisions. The latter division is now engaged in the examination of the accounts for the first quarter of 1885, and it is believed that the accumulated work in these divisions can be disposed of by the force now employed by the end of the present fiscal year.

The work of the office is now distributed among six divisions, known as the Army Pay Division, employing 22 clerks; the Navy Pay Division, with 4 clerks; Quartermasters' Division, 11 clerks; Army Pension Division, 16 clerks; Indian Division, 7 clerks; Miscellaneous Claims Division, 5 clerks; with a chief in charge of each division. There are also 6 clerks employed as requisition and copying clerks, making the total clerical force, including chiefs of divisions, 77.

The following is a statement of the number of claims pending and undetermined in each division on June 30, 1885:

	Accounts.	Claims.	Totals.
Army Pay Division	599	812	1,411
Army Pension Division	25	3	28
Indian Division	79	30	109
Miscellaneous Claims Division	.....	50	50
Navy Pay Division	23	.....	23
Quartermasters' Division	259	9	268
	985	904	1,889

For the more efficient administration of the affairs of the office, a new division has been created, to commence its work November 1, 1885, to have charge of the settlement and adjustment of Paymasters' accounts and the accounts of the Ordnance Department, which will consist of an

acting chief and seven clerks, taken from the Army Pay Division, which heretofore has been intrusted with the settlement of these accounts.

The following table contains a statement of the number of claims and accounts pending in each division on the 1st day of June, 1885, when I assumed the charge of the office, and the number pending at the date of this report:

	June 1, 1885.	November 1, 1885.
Army Pay Division	2,474	2,299
Army Pension Division	22	12
Indian Division	146	101
Miscellaneous Claims Division	55	74
Navy Pay Division	20	145
Quartermasters' Division	237	149
Total	2,954	2,780

During the same period there were received from the Auditors' offices 15,783 claims and accounts; and 16,398 claims and accounts were examined and adjusted.

The work of the accounting officers is greatly impeded in consequence of the enforced examination of stale demands.

There is no statute of limitations applicable to the prosecution of claims before them, and, as they have jurisdiction not only of claims against the Government, but also of claims existing in favor of the United States, it frequently happens that they are called upon to investigate transactions which occurred so long ago that, on account of the death of witnesses and the loss of original papers, it is difficult to reach a correct or satisfactory determination of the controversy. In some cases to which my attention has been called, over seventy years had elapsed since the occurrence took place out of which the claim arose.

The enactment of a statute imposing a reasonable limitation of time within which all claims, either in favor of or against the Government, should be presented to the accounting officers would facilitate the transaction of public business in the Department, and it is believed that the ends of justice would be promoted thereby.

Very respectfully,

I. H. MAYNARD,
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 29, 1885.

SIR: I have the honor to submit herewith, for your information, a statement of the work performed in this office during the fiscal year ending June 30, 1885:

Auditor's statements on hand July 1, 1884	155	
Auditor's statements received	6,396	
		6,551
Auditor's statements examined and passed	6,304	
Auditor's statements returned to the First Auditor	9	
		6,313
Auditor's statements on hand June 30, 1885		238
Accounts on hand July 1, 1884	716	
Accounts received from First Auditor	16,392	
		17,108
Accounts adjusted	16,511	
Accounts returned to Auditor	31	
		16,542
Accounts on hand June 30, 1885		566

There was paid into the Treasury from sources the accounts relating to which are settled in this office—

On account of customs	$181,471,939 34
On account of marine-hospital tax	179,109 84
On account of steamboat fees	111,884 25
On account of fines, penalties, and forfeitures	142,759 52
On account of storage, fees, &c	763,577 05
On account of emolument fees	273,303 90
On account of immigration fund	177,002 50
On account of shipping fees	61,484 12
On account of rent of public buildings	8,215 61
On account of relief of sick and disabled seamen	6,261 25
On account of mileage of examiners	1,127 70
On account of deceased passengers	770 00
On account of miscellaneous items	28 60
On account of interest on debts due	196 80
On account of proceeds of Government property	10,247 31
Aggregate	183,207,907 79

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs	$6,494,847 29
Excess of deposits	4,703,737 39
Debentures	8,560,455 43
Construction, &c., of public buildings	2,594,907 67
Construction and maintenance of lights	2,311,190 78
Life-Saving Service	859,193 17
Construction and maintenance of revenue-cutters	857,713 45
Marine-Hospital Service	404,638 19
Expenses of regulating immigration	125,538 58
Detection and prevention of frauds upon the customs revenue	73,373 90
Salaries and expenses, shipping service	47,078 13
Compensation in lieu of moieties	31,947 54
Protection of sea-otter hunting-grounds and seal-fisheries in Alaska	25,000 00
Salaries and expenses of agents at seal-fisheries in Alaska	13,102 61
Quarantine stations for neat-cattle	4,708 80
Refunding penalties or charges erroneously exacted	1,956 42
Extra pay to officers and men who served in the Mexican war (Revenue Marine)	5,015 00
Amounts refunded to various parties	1,169 58
Unclaimed merchandise	805 71
Refunding moneys erroneously received and covered into the Treasury	219 27
Relief of B. Somers & Co	9,588 62
Total	27,126,187 53
Deduct repayment—	
Report of taxation and other charges upon ship-owners, &c	214 86
Aggregate	27,125,972 67

Estimates received and examined	2,391
Requisitions issued	2,391
Amount involved in requisitions	$23,329,396 68
Letters received	17,800
Letters written	9,986
Letters recorded	9,640
Stubs of receipts for duties and fees returned by collectors	208,568
Stubs examined and summarized	217,217
Tonnage stubs, received and entered	11,664
Oaths examined and registered	1,394
Appointments registered	2,237
Average number of clerks employed	30

It may be proper at this time to refer briefly to the general duties of the office of Commissioner of Customs.

The office was established by the act of March 3, 1849, for the purpose of relieving the First Comptroller of a portion of his duties. As thus appears, the functions of the office are those of a comptroller, and it would be more consistent with the official designations of the accounting officers of the Treasury Department were it styled by law the office of the Third Comptroller of the Treasury. The existing official title is a misnomer. It is apt to be associated with that of the Commissioner of Internal Revenue, whose duties are mainly administrative. Similar duties relating to the customs revenue pertain to the Customs Division of the office of the Secretary of the Treasury, and are not connected with the office of Commissioner of Customs. The title is therefore misleading, and causes some inconvenience and delay in the transaction of public business, both in this office and in the Customs Division.

The general duties of this office consist in the examination, settlement, and certification to the Register of the Treasury of the following classes of accounts, viz:

1. Receipts from customs, including tonnage duties.
2. Steamboat fees.
3. Shipping commissioners' fees.
4. Immigration fund.

5. Fines, penalties, and forfeitures under customs and navigation laws.
6. Proceeds of unclaimed merchandise sold.
7. Proceeds of sales of Government property.
8. Moneys received for rent of Government property.
9. Moneys received on account of deceased passengers.
10. Official emoluments of collectors and surveyors of customs.
11. Warehoused and bonded goods.
12. Expenses of collecting the revenue from customs.
13. Expenses of detection and prevention of frauds upon the customs revenue.
14. Payments of debentures and drawbacks.
15. Excess of deposits (for customs duties) refunded.
16. Compensation in lieu of moieties.
17. The light-house establishment, including supplies and repairs of light-houses, expenses of buoyage, of light vessels, of fog signals, salaries of keepers of light-houses and fog signals, lighting and buoyage of rivers, maintenance of lighted buoys, inspecting lights, survey of light-house sites, and the construction of light-houses.
18. Expenses of the Revenue-Cutter Service, including the construction of revenue vessels.
19. Expenses of the Life-Saving Service, including the establishment of stations.
20. Expenses of the Marine Hospital Service.
21. Construction of custom-houses, court houses, post-offices, marine hospitals, &c., and repairs, furniture, heating apparatus, fuel, lights, water, and pay of assistant custodians and janitors for public buildings.
22. Shipping service expenditures.
23. Expenses of immigration.
24. Expenditures for seal fisheries and hunting grounds in Alaska.
25. Expenses of quarantine stations for neat cattle.

In addition to the examination and settlement of accounts, the following duties may be mentioned: The examination and approval of the official bonds of collectors, surveyors, and naval officers of the customs. The examination and entry of the oaths of office of all officers and employés embraced in the foregoing classes of accounts, and the approval of requisitions for the advance of money to the officers charged with the expenditures included therein.

The work of the office, in the brief time I have occupied it, has been performed by the clerks in a satisfactory manner. Extra work has been done in preparing statistical information for the Department. It is suggested that there might be, with advantage, a division for statistical information established. This office, with its present force of clerks, just sufficient for the regular routine work, has not the proper facilities for furnishing the statistical information frequently needed and required.

It is possible that some improvements can be made in the manner of examining accounts. If so, they must be made cautiously, as the system of keeping accounts in the Treasury has been of slow and patient growth, and is more likely to be correct than the first impressions of any one, however learned or expert in science.

The statement of the warehouse and bond account of the New York custom-house has not been satisfactory for a number of years. It has been a fruitful source of perplexity and annoyance to the clerks having charge of it. A system of keeping those accounts was completed in that office in 1881, which is considered nearly perfect. Since that time

there has been no difficulty in ascertaining the balances as long as they are kept separate from the old account. But prior to that time there was an incessant trouble in the balances which required constantly to be forced, arising wholly from the mingling of the old account with the new, which was subject to unaccountable fluctuations. The difficulty arose from starting out with a wrong balance in 1868—the balance having been taken from the bonds on file without the proper credits having been allowed or even discovered.

The warehouse and bond account for the month of May, 1885, shows a balance of—

Old warehouse account due on the bonds	$1,670,818 06
Deducting from this the small balance of goods in the warehouse	957 93
Balance due on the bonds as stated in the account	1,669,860 13

It appears from the investigation made by clerks sent from this office for the purpose, to the New York custom-house by my predecessor, under the order of Hon. Hugh McCulloch, former Secretary of the Treasury, that $1,640,857.75 should be credited against this balance. This would leave still a balance of $29,002.38, for which no evidence can be found that the warehouse bonds were canceled or accounted for. Whether this amount even remains as a proper charge can never be determined, but, at any rate, as there is no responsibility in the matter, nor any satisfactory means of determining the correctness of it, it does not appear to serve any good purpose to carry this balance longer on the monthly statements.

As appears now in the accounts there is due on warehouse bonds on the old account $1,669,860.13 with no merchandise in the warehouse to represent it. A similar difficulty appears in the transportation and exportation balances of the warehouse and bond account.

At the close of May, 1885, the balance of duties due on transportation bonds of the old account was $86,171.11, and the balance on exportation bonds $295,842.87 with no evidence having been yet discovered that the merchandise was either transported or exported; the only thing certain about it being that it disappeared.

These balances of the old account have been about the same, from month to month, since March 31, 1878, and it is deemed not possible to discover the proper credits, if any, now to be entered in the account. The merchandise represented by the bonds may have been exported and transported without the proper evidence having been furnished to the New York office that it reached its destination, or the evidence may have been furnished but not properly entered on the records of the New York custom-house.

I intend, in a future communication to the Secretary of the Treasury, to give a history of this difficulty in the warehouse and bond account of the New York custom-house, and to ask for certain instructions relative to the settlement of what is called the *old* warehouse and bond account.

It is perhaps not strictly pertinent for me to make any suggestions relating to the laws or practice connected with the collection of the revenue; but from the examination of accounts made in this office, opinions are formed as to the desirability of modifications in the law, or practice, which would tend to facilitate the settlement of accounts or improve the efficiency of the public service.

Availing myself of the long experience of Mr. H. A. Lockwood, the faithful and efficient deputy in this office, I venture to make some

points for your consideration, without, however, giving any pronounced opinion thereon, premising that I deem them worthy of attention.

(1) A change in the present laws might be made so as to prevent the payment of interest on duties refunded. It is believed that suits for refunds are, if not purposely delayed, yet not actively pressed, because of the advantage arising from the recovery of interest, and it may be possible that this delay also leads to wrong liquidations of judgments or erroneous verdicts to the prejudice of the Government.

(2) A change might be made in the designations of all subordinate officers, other than those appointed by the President, into one class, to be styled customs officers, with power to the collector or chief customs officer in the district to detail any customs officer under him to any duty within his district. This would enable a collector of customs to use his force of officers more efficiently; do away with many questions now arising before the Commissioner of Customs, as to the employment of one officer to perform the duties of another, and make the chief officer responsible for the efficiency of his force. A modification of the laws so as to give power to the Secretary of the Treasury to fix the compensation of all such customs officers within certain limits, would simplify the question and not be against the policy of the law, for now the salaries of some officers of customs are determined by the Secretary whilst others are fixed by law.

(3) A fixed annual compensation for principal customs officers would be beneficial.

It appears that there are now five ways recognized in the statutes for payment of officers of customs, viz: 1. By salary. 2. Salary and fees. 3. Salary, fees, and commissions. 4. Fees and commissions. 5. Fees only.

One objection to payment in fees is the tendency to the exaction of illegal fees. Another is that the money taken for fees does not appear in the receipts and expenditures of the Treasury, except in the emolument statements. The expenses of collecting the revenue are, of necessity, more, by the amount of fees retained for compensation, than is shown by the appropriation ledgers.

Another serious objection is that the payment by commissions causes delay in the settlement of accounts. Section 305 Revised Statutes does not allow credit to be given a person depositing money in the United States Treasury until a covering warrant shall have been issued.

The compensation of many collectors being partly paid by commissions on collections, it follows that the collection accounts must be adjusted before the expenditure and emolument accounts can be taken up.

(4) In all the collection districts, except the large ones, the payment of salaries of subordinates, and other expenses, might be made on vouchers to be checked in the Secretary's office. It is believed that this would prove advantageous. It would save the necessity of making advances to collectors and would reduce the labor of settlement in the accounting offices.

In its favor it also presents the strong consideration that the account could be examined before payment, whilst, under the present practice, the payment has to be made before the examination.

(5) In consequence of fraudulent practices on the part of a clerk employed in the light house engineer's office in San Francisco, the Commissioner of Customs, on January 30, 1882, in a letter addressed to the Honorable Secretary of the Treasury, recommended the examination of the light-house service by special agents, as is now done in the customs service. This recommendation was adopted by the Light-House Board

and approved by the Secretary of the Treasury, but it does not appear to have been put in practice, and it seems sufficiently important to again commend it to your attention.

I inclose herewith a statement of the transactions in bonded goods as shown by the adjusted accounts; also of property brought into the United States for temporary purposes, under section 2507 Revised Statutes.

I am, very respectfully, your obedient servant,

JOHN S. McCALMONT,
Commissioner of Customs.

The Hon. SECRETARY OF THE TREASURY.

APPENDIX.

A.—*STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES for the year ending June 30, 1885.*

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1884.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1885.
Albany				$108,106 37		$108,106 37				
Apalachicola	$327 78	$274 61				235 90		$91 88		$274 61
Baltimore	121,314 33	361,113 17	$25,734 17	9,279 26	$2,737 81	383,192 03	$2,253 75	3,786 82	$5,823 11	125,123 03
Bangor		1,193 14	942 00	5,445 93		647 00	4,777 93	52 00		2,104 14
Barnstable	780 16	250 16	7,576 39	2,400 98	1 28	32 96		10,157 77		818 24
Bath	51,902 92	3,527 37	27,393 77	4,153 37		56,135 22	237 33		13,219 66	17,385 22
Beaufort, S. C				20,037 81				20,037 81		
Boston and Charlestown	4,419,193 15	11,660,665 37	203,921 06	1,196,665 83	274,614 12	11,571,072 50	181,956 66	1,271,593 33	671,192 49	4,059,244 55
Brazos de Santiago	106 40	1,194 36	2,757 16	14,851 87			3,329 98	15,473 41		106 40
Buffalo Creek	5,092 18	5,919 55	7,570 29	161,280 37	51 68	20,200 80	80,198 22	74,125 93		5,389 12
Belfast		1,486 92	3,551 07	168 88		29 18	248 06	1,295 44		3,634 19
Cape Vincent		2,403 30		1,376 01		364 00	2,039 30	1,376 01		
Castine	405 17	1,166 89	1,666 99		8 44	138 79		1,985 17		1,123 53
Champlain				180,045 50	169 20		156,952 86	23,092 64	169 20	
Charleston	180 24	6,189 05		1,761 00	80	1,769 80				6,361 29
Chicago	285,940 34	1,065,690 36	99,635 91	174,492 06	15,860 44	1,399,247 49	20,245 55	2,506 07	10,258 29	209,361 71
Cincinnati	17,338 71	54,904 11	11,685 56	7,157 96	502 93	63,455 25	1,232 60		7 00	26,894 42
Corpus Christi	132 30	2,682 46	5,885 30	109,123 39		1,591 30	101,314 15	14,697 50		220 50
Cuyahoga	1,045 36	12,523 73	2,503 29	5,710 14	28 84	14,697 80		2,237 35		4,876 21
Delaware	564 25			17,220 03		17,508 63	162 21	113 44		
Denver				736 26	6 52	742 44			34	
Detroit	72,695 21	48,775 78	51,469 70	683,444 22	516 86	88,526 00	2,742 52	703,579 37	3 86	62,050 02
Dubuque			1,278 15	309 56	4 98	1,261 21				331 48
Duluth				20,753 45	4 80	359 09	21 00	20,378 16		
Erie	203 00	2,460 10	207 00	309 26	12 03	2,984 39				207 00
Evansville	6,065 50			190 97	368 26	4,241 86			2,382 87	
Fairneld				347 54		347 54				
Fall River				10,165 93		10,165 93				
Frenchman's Bay	43 78		849 02	1,321 33	1 06	29 31	60 20	2,073 42		52 26
Fernandina	1,369 20			283 38	55 43	893 21				814 80
Galveston	25,350 08	6,231 41	154 20	135,526 85	1,020 42	30,296 41	3,583 25	130,242 36	1,487 04	2,673 90
Genesee	13,296 32	77,082 23	47,899 84	14,848 32	402 50	118,841 94	7,845 80		19 69	26,821 78
Gloucester	17,531 33	34,849 76	9,223 67		522 70	1,364 99	458 24	48,790 93	667 12	10,846 18
Georgetown, D. C	547 34	1,119 25	147 50	3,819 16	210 05	3,709 69			983 36	1,150 25

STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES, &c.—Continued.

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1884.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1885.
Huron				$473,717 86			$22,691 40	$451,026 46		
Indianapolis	$2,102 10	$720 30		3,583 19		$6 405 59				
Kansas City				7,514 03	$1 98	7,516 01				
Kennebunk				34 56				34 56		
Key West	39,875 50	395,670 63	$13,610 10	1,370 84	1,382 35	388,876 96	1,164 45	10,101 65	$4,133 50	$47,632 86
Louisville	7,495 02	12,506 11	2,859 99	1,860 42	251 59	18,443 99			329 63	6,199 51
Memphis	1,429 70	164 00		72 90	129 86	1,299 31				497 15
Miami				761 50		761 50				
Middletown	9,020 83	14,640 96	2,875 51	1,027 69	31 92	20,918 56	267 60			6,410 75
Milwaukee	3,509 68	10,371 50	2,524 85	7,872 81	992 57	22,358 66	63 95	1,043 55	2 00	1,803 25
Minnesota	2,367 84	3,331 57	3,067 13	48,764 63	78 25	7,567 95	3,881 28	42,349 89	22 10	3,788 20
Mobile		260 00		583 45		583 45		260 00		
Nashville			605 95	2,604 10		3,210 05				
Newburyport	1,544 29		567 76	36 72				36 72	2,112 05	
New Haven	29,624 18	151,271 59	151,082 05	1,400 72	64 92	272,043 85	1,400 72		1,813 09	58,185 80
New Bedford	64 00	483 00	521 65	40 189 69	61 02	40,522 71		163 60	358 05	275 00
New Orleans	207,924 73	708,052 50	38,441 53	744,870 85	23,458 69	448,898 74	46,934 36	827,120 15	99,364 92	300,430 13
Newport				1,447 50					1,447 50	
Norfolk and Portsmouth		1,418 92	34 41	2,457 08	3 44	277 66		3,528 00		108 19
New York	17,685,397 32	44,840,270 40	320,411 38	11,954,373 37	1,928,007 01	45,394,426 40	1,145,261 55	13,069,912 54	2,361,528 12	14,757,330 87
Niagara				851,127 34			168,745 18	682,382 16		
Newark				1,258 18		1,258 18				
New London	7,601 25	12,662 79		77 00	147 20	17,807 59	736 00			1,944 65
Omaha	438 95		516 72	8,884 02	17 41	9,125 23				731 87
Oregon				1,127 07	55 40	1,182 47				
Oswegatchie	2,745 97	2,824 65		145,618 11	18 40	1,087 03	25,753 18	121,984 70	3 94	2,378 28
Oswego	8,306 60	321,243 60	2,022 70	26,722 92		206,643 82	139,099 00		281 60	12,271 40
Passamaquoddy	913 36	3,915 48	322 91	9,395 66		43 02	8,563 76	4,351 17		1,589 46
Paso del Norte	1,795 42		294 91	98,665 52		727 44	30,872 32	69,156 09		
Paducah	258 25				4 15	262 40				
Pensacola				23 60				23 60		
Perth Amboy				383 85				383 85		
Philadelphia	913,943 45	6,306,395 96	25,051 63	23,988 74	314,060 10	6,443,382 46	8,789 54	56,251 87	291,689 74	783,326 27
Pittsburgh	1,603 35	19,514 19	83,662 05	51,097 94	79 23	108,152 27				47,805 49
Plymouth	11,549 28		26,500 73	312 61		18,733 81		242 91		19,385 90
Portland and Falmouth	95,235 01	552,046 46	61,627 37	1,618,035 75	128 25	522,806 50	9,354 07	1,669,353 01	3,606 33	121,952 93
Portsmouth	244 20	306 27	129 81		02	244 22		129 81		306 27
Providence	13,610 14	19,102 29	12,240 28	990 41	111 01	37,336 22				8,717 91
Puget Sound				50 00				50 00		

Richmond				670 95		670 95				
Saco				570 15				570 15		
Salem and Beverly	3,900 05		3,343 51			1,806 38	3,621 45	509 63		1,306 10
Saluria				5,201 91				5,201 91		
Saint Joseph				340 29		340 29				
San Diego	79 80	112 79		6 56					103 36	95 79
San Francisco	1,286,042 78	2,964,142 22	28,351 75	556,686 78	56,570 71	2,812,763 55	191,960 77	738,212 91	106,539 55	1,042,317 43
Savannah	6,538 98	15,749 04	741 52	94 35	3 78	12,277 72				10,849 95
Saint Louis	141,578 20	39,403 57	46,741 05	115,885 30	277 04	311,564 76	1,551 90	237 40	7 00	30,524 10
Teche				7,945 26			7,945 26			
Vermont	5,700 11	6,939 43		662,639 54	1,070 30	3,199 20	245,419 18	420,592 86	1,939 66	5,198 48
Waldoborough	2,088 16		796 97	694 82		131 01		617 66	2,831 28	
Wheeling				763 75		763 75				
Willamette	58,280 80	40,293 88	2,809 09	4,296 25	140 03	86,403 15	126 92	4,159 44	618 81	14,511 73
Wiscasset	1,870 75	1,194 06	2,371 24					4,981 19		454 86
Wilmington, N. C		3,436 60				387 13				3,049 47
Yaquina				125,197 21	7,610 17	83,711 84			49,095 54	
Total	25,596,105 10	69,800,147 84	1,346,179 59	20,504,628 74	2,631,857 95	71,219,112 81	2,633,863 45	20,532,656 28	3,634,041 80	21,859,244 88

RECAPITULATION.

Balance due July 1, 1884	$25,596,105 10	Withdrawal duty paid	$71,219,112 81
Warehoused and bonded	69,800,147 84	Withdrawal for transportation	2,633,863 45
Rewarehoused and bonded	1,346,179 59	Withdrawal for exportation	20,532 656 28
Constructively warehoused	20,504,628 74	Allowances and deficiencies	3,634,041 80
Increase of duties ascertained on liquidation	2,631,857 95	Balance due June 30, 1885	21,859,244 88
	119,878,919 22		119,878,919 22

B.—*STATEMENT of TRANSACTIONS under SECTION* 2507, *REVISED STATUTES, and DECISION* 4314, *November* 20, 1879, *of ENTRY of HORSES, WAGONS, HARNESS, MACHINERY, &c., BROUGHT INTO THE UNITED STATES for TEMPORARY PURPOSES, for the year ending June* 30, 1885.

Districts.	Balance of bonds from last report.	Amount of bonds taken.	Amount of bonds canceled.	Balance of bonds not due.	Amount of duties collected.
Aroostook	$6,096 85	$511 00	$1,914 50	$4,693 35	.....
Bath	1,995 85	6,822 75	8,373 80	444 80	$416 60
Cape Vincent	125 00	1,295 75	1,383 25	37 50	125 00
Champlain	2,031 00	5,417 05	5,343 05	2,105 00	233 70
Minnesota	1,338 45	3,243 75	3,165 40	1,416 80	27 00
Portsmouth	.....	228 00	228 00	.....	.....
Superior	184 25	67 20	251 45	.....	15 00
Vermont	957 55	11,834 08	10,430 73	2,360 90	725 70
	12,728 95	29,419 58	31,090 18	11,058 35	1,543 00

RECAPITULATION.

Balance of bonds from last report	$12,728 95	Amount of bonds canceled	$31,090 18
Amount of bonds taken	29,419 58	Balance of bonds not due	11,058 35
	42,148 53		42,148 53

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 30, 1885.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1885, with such recommendations as are deemed for the interest of the public service.

Attention is called to the following exhibits of the business transacted in this office during the year:

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage	1,491	$201,839,560 29
Steamboat fees	1,470	154,288 98
Fines, penalties, and forfeitures	878	142,451 17
Marine-hospital money collected	1,780	345,458 41
Official emoluments of collectors, naval officers, and surveyors	.....	255,191 29
Moneys received on account of deceased passengers	74	1,120 00
Moneys received from sales of old material, &c	123	30,379 58
Shipping fees	183	40,808 22
Sales of documents	7	146,349 66
Miscellaneous receipts	8	863,532 14
Moneys retained from Pacific railroad companies for accrued interest on bonds	12	1,385,448 01
Treasurer of the United States for moneys received	5	770,145,112 07
Mints and assay offices	45	111,768,032 62
Water rents, Hot Springs, Arkansas	6	6,051 25
Immigration fund	248	216,460 04
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited	12	1,868,042 95
Total	6,342	1,089,208,286 68
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1,835	8,661,785 52
Detection and prevention of frauds on customs revenue	24	110,469 65
Expenses of Shipping Commissioners	190	40,783 69
Debentures, drawbacks, &c	331	5,258,657 12
Excess of deposits refunded	539	5,361,321 19
Revenue-cutter service	605	976,649 09
Duties refunded, fines remitted, judgments satisfied, &c	1,472	1,291,212 63
Marine Hospital Service	174	639,286 19
Official emoluments of collectors, naval officers, and surveyors	1,418	639,938 87
Expenses of immigration	69	154,654 31
Compensation in lieu of moieties	325	34,363 29
Inspection of neat cattle shipped to foreign ports	54	31,347 94
Light-House Establishment, miscellaneous expenses	90	415,140 87
Supplies of light-houses	126	411,389 92
Repairs of light-houses	13	4,995 29
Expenses of light-vessels	46	223,872 26
Expenses of buoyage	112	342,883 52

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Expenses of fog-signals	63	$83,785 22
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	34	224,507 89
Expenses of inspection of lights	8	2,064 64
Salaries of light-house keepers	87	708,272 72
Survey of light-house sites	10	2,542 85
Laboratory for the Light-House Board	4	511 60
Establishment and maintenance of lighted buoys	4	3,139 48
Salaries and mileage of Senators	4	510,448 59
Salaries, officers and employés Senate	24	361,903 07
Salaries and mileage, Members and Delegates House of Representatives	14	1,912,887 25
Salaries, officers and employés House of Representatives	104	352,136 11
Salaries of employés Executive Mansion	5	34,605 01
Salaries paid by disbursing clerks of the Departments	315	9,037,784 49
Salaries, officers and employés Independent Treasury	36	354,641 57
Salaries and expenses Reporter of Supreme Court	5	7,150 00
Salaries, office of Director of Geological Survey	4	35,133 80
Salaries and expenses special inspectors foreign steam-vessels	146	35,968 78
Salaries and expenses Bureau of Animal Industry	3	46,881 67
Salaries of the civil list paid directly from the Treasury	2,216	821,560 15
Salaries, office of the Public Printer	4	15,300 00
Salaries, Bureau of Engraving and Printing	14	26,416 90
Salaries, Congressional Library	6	35,983 75
Salaries, standard weights and measures	10	8,220 42
Salaries, Steamboat inspection service	6	297,088 72
Salaries, special agents independent treasury	7	3,623 41
Salaries, custodians and janitors	8	544,774 68
Salaries, Agricultural Department	7	166,434 59
Salaries, Botanic Garden	6	11,404 65
Salaries and expenses, National Board of Health	4	5,954 90
Salaries of employés public buildings and grounds	13	51,045 92
Salaries and expenses, seal fisheries	25	11,371 58
Salaries, office of Civil Service Commission	1	4,294 20
Salaries, watchmen and laborers State, War, and Navy Building	4	84,410 47
Contingent expenses, Executive Mansion	8	15,864 64
Contingent expenses, United States Senate	86	249,420 46
Contingent expenses, House of Representatives	37	182,638 78
Contingent expenses, Departments, Washington	274	364,436 49
Contingent expenses, Independent Treasury	206	82,027 76
Contingent expenses, Steamboat Inspection Service	1,117	42,933 86
Contingent expenses, Civil Service Commission	14	8,626 31
Contingent expenses, public buildings and grounds	14	590 43
Contingent expenses, office of Public Printer	20	2,830 86
Contingent expenses, Library of Congress	6	1,364 27
Contingent expenses, executive offices, Territories	29	4,476 55
Contingent expenses, Utah Commission and officers of election	9	45,725 64
Stationery, Treasury Department	244	72,772 71
Stationery, Interior Department	12	109,422 03
Stationery, War Department	7	24,529 76
Treasurer of the United States, for general expenditures	.....	676,699,344 85
Gold and silver bullion accounts	.....	106,907,014 79
Ordinary expenses, mints and assay offices	125	1,291,770 81
Parting and refining bullion	23	281,669 43
Process for refining bullion	1	30,000 00
Coinage of standard silver dollars	24	186,292 20
Freight on bullion and coin	12	10,052 19
Transportation of silver coin	11	8,151 10
Storage of silver dollars	6	39,802 70
Recoinage of gold and silver coins	5	13,106 25
Manufacture of medals	.....	3,404 31
Legislative expenses, Territories of the United States	53	135,241 79
Geodetic and Coast Survey of the United States	49	663,962 74
Geological Survey of the Territories	40	393,826 42
Lands and other property of the United States	5	149 39
Protecting public lands	6	63,360 47
Protection and improvement of Hot Springs, Ark	3	1,474 47
Surveying the public lands	5	27,961 30
Reproducing plats of surveys, General Land Office	4	24,270 00
Expenses of inspectors, General Land Office	5	5,438 91
Adjusting claims for indemnity for swamp lands	5	16,042 32
Protection and improvement of Yellowstone Park	3	13,378 91
Depredations on public timber	8	71,541 08
Smithsonian Institution, expenses of	2	42,180 00
Smithsonian Institution, North American ethnology	4	36,931 86
Expenses contesting seats in Congress	29	49,000 00
Expenses in connection with the illness and death of President Garfield	1	5,000 00
Descriptive catalogue of Government publications	28	5,300 00
Publication of Tenth Census reports	23	117,059 31
Judicial expenses, embracing accounts of United States marshals, district attorneys, assistant district attorneys, special assistants, clerks and commissioners, rent of court-houses, support of prisoners, &c	5,913	4,744,242 28

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Prosecution of crimes	8	$7,649 35
Proceeds of sales, products of States in insurrection	1	2,000 00
Suppressing counterfeiting and crime	27	63,558 21
Punishing violations of intercourse acts and frauds	1	411 30
Investigation of frauds, office of Commissioner of Pensions	12	636,654 59
Defending suits in claims against United States	3	5,458 13
INTEREST ACCOUNT.		
Registered stock	400	52,596,135 06
Coupons	128	8,523,693 52
District of Columbia, Washington, Georgetown, and corporation bonds	42	1,420,029 82
Navy pension fund	1	240,000 00
Louisville and Portland Canal Company's bonds	3	14,360 00
Pacific Railroad bonds	33	3,873,870 72
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal	12	10,871,400 00
Interest	.....	71,006 96
United States bonds purchased for sinking fund:		
Principal	12	46,641,800 00
Interest	.....	273,789 90
Refunding certificates:		
Principal	12	50,400 00
Interest	.....	11,201 87
Certificates of deposit	12	38,155,000 00
District of Columbia stock:		
Principal	16	183,098 36
Interest and premium	.....	18,650 03
Gold certificates of 1863	12	105,400 00
Notes, one and two years, compound interest, 7.30s and Treasury, and war bounty scrip:		
Principal	39	8,830 00
Interest	.....	1,248 83
Legal-tender notes destroyed	12	86,134,653 00
Fractional currency destroyed	11	15,480 43
Old demand notes destroyed	11	480 00
Gold certificates destroyed	13	18,784,880 00
Silver certificates destroyed	12	22,259,315 00
Examination of national banks, &c	1	120 00
Checks and drafts, Independent Treasury	21	26,133 32
Expenses of national currency	55	81,238 42
Distinctive paper for United States securities	1	425 32
Purchase of bonds for sinking fund, Pacific railroads	2	3,768,894 63
Outstanding drafts and checks	127	21,433 58
Judgments of the Court of Claims	161	491,912 45
Public printing and binding	134	3,490,081 83
Labor and expenses of engraving and printing	20	999,745 21
Post-Office Department requisitions	9	4,559,819 58
Postage	12	24,560 86
Telephonic and telegraphic connection between the Departments	14	1,223 21
Life-Saving Service	218	831,068 87
Establishing life-saving stations	6	7,442 97
Propagation of food-fishes	37	323,489 56
Illustrations for report on food-fishes	15	1,782 85
Inquiry respecting food-fishes	13	4,200 00
Construction Capitol terraces	3	32,046 26
Construction of custom-houses and post-offices	151	1,109,678 33
Construction of court-houses and post-offices	359	1,744,517 58
Construction of building for State, War, and Navy Departments	13	535,568 99
Construction of barge office, New York	1	426 35
Construction of light-stations, and maintenance	206	548,659 57
Construction of extension of Government Printing Office	13	638 59
Construction of marine hospitals	68	180,765 89
Construction of penitentiary building, Dakota	4	82 22
Construction of Pension Office building	3	138,548 77
Construction of steam-tenders	2	26,113 68
Construction and repair of revenue vessels	11	38,229 15
Construction of elevator and steam machinery, Senate	1	617 80
Reconstruction of Interior Department building	6	128,884 41
Plans for public buildings	5	4,269 41
Completion of Washington Monument	12	143,056 88
Reconstruction of eastern portion Smithsonian Institution	9	46,605 66
Construction of public buildings (miscellaneous)	70	1,086 35
Fish Commission building, Wood's Holl	5	11,309 95
Erection of fish-ways at Great Falls	7	2,151 08
Quarantine stations for neat cattle	3	18,103 57
Repairs Government Printing Office	1	4 69

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Repairs, fuel, &c., Executive Mansion	15	$32,381 93
Annual repairs of the Capitol	6	43,275 56
Annual repairs of the Treasury Department	4	13,647 30
Repairs and preservation of public buildings	18	142,732 38
Heating apparatus for public buildings	43	114,623 07
Rent of buildings in Washington	28	101,441 36
Fuel, lights, and water for public buildings	63	653,192 08
Furniture and repairs of same for public buildings	16	292,623 38
Vaults, safes, and locks for public buildings	8	43,974 24
Lighting, &c., Executive Mansion	15	17,845 80
Lighting the Capitol and grounds	4	19,687 85
Fuel, lights, &c., Department of the Interior	7	109,820 05
Improvement and care of public grounds	16	74,239 18
Improving Capitol grounds	5	29,677 42
Improving Botanic Garden and buildings	8	10,641 54
Washington Aqueduct	21	33,431 59
Increasing the water supply	21	750,546 59
Repairs of water-pipes and fire-plugs	14	3,144 75
Constructing, repairing, and maintaining bridges, District of Columbia	14	1,961 44
Increase of Library of Congress	7	15,035 51
Joint Select Committee to Provide Additional Accommodations for Library of Congress	5	1,507 82
Department libraries	31	5,757 98
Works of art for the Capitol	4	6,222 50
Preventing the spread of epidemic diseases	36	57,860 99
Removal and storage of material, Government Printing Office	12	3,827 09
Expenses under Chinese act	29	2,461 44
Three months' extra pay, Revenue Marine	34	5,919 50
Senate reporters	13	27,083 32
Conveying votes of Presidential electors	2	8,951 00
To promote the education of the blind	1	10,000 00
Advertising in New York Herald	3	7,940 60
Judgment and expenses, Kilbourne *vs.* Thompson	4	29,293 85
Dedication Washington Monument	1	8,447 10
Purchase of wharf, Wilmington, N. C	2	25,115 50
Reported to Secretary of the Treasury for appropriation	15	2,545 61
Special relief acts	28	62,822 81
Yorktown monument	8	86,410 55
Newburgh monument	1	39 75
Groton Heights monument	2	5,000 00
Statue of Du Pont	3	15,151 42
Louisville Exposition	9	9,274 35
New Orleans Exposition	20	237,157 05
Cincinnati Exposition	16	9,880 94
Bureau of Education, collecting statistics	6	2,246 59
Bureau of Education, distributing documents	5	1,116 94
Collecting commercial statistics	2	3,605 50
Records of Olympia, Washington Ter	2	15,750 00
Protection sea-otter hunting-grounds	1	25,000 00
Taxes, War Department	1	543 30
Hot Springs, Ark., collecting water-rents	1	6,814 58
Agricultural Department:		
Experimental Garden	6	9,885 56
Silk culture	3	4,677 23
Museum	7	1,896 06
Laboratory	7	25,052 98
Furniture, cases, &c	7	6,170 85
Collecting statistics	7	140,615 99
Purchase and distribution of valuable seeds	6	111,263 99
Improving grounds	7	10,562 90
Printing annual reports, 1883 and 1884	27	94,136 95
Experiments in tea culture	4	2,930 91
Report on forestry	6	12,708 34
Investigating diseases of swine and other domestic animals	3	12,971 18
Investigating history of insects injurious to agriculture	7	22,776 99
Experiments in the manufacture of sugar	1	3,907 75
Examination of wools and animal fibers	1	266 48
Postage	7	6,233 87
Transportation agricultural and mineral specimens to Atlanta, Ga	1	325 57
Reclamation of arid and waste lands	2	7,949 86
Maps of the United States	5	5,081 00
Transportation of maps and reports to foreign countries	1	110 58
Reform School, District of Columbia	5	42,625 37
Reform School, District of Columbia, buildings	3	1,352 50
Freedman's Hospital and Asylum	8	61,700 56
Government Hospital for the Insane, buildings, &c	15	51,660 80
Government Hospital for the Insane, current expenses	7	147,048 40
Columbia Institution for the Deaf and Dumb, buildings, &c	2	3,376 83
Columbia Institution for the Deaf and Dumb, current expenses	5	85,273 59
Columbia Hospital for Women, current expenses	6	21,233 04

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Columbia Hospital for Women, buildings and grounds	7	$9,490 08
Providence Hospital	12	15,000 00
Children's Hospital	4	5,043 08
Saint Ann's Infant Asylum	4	5,050 65
National Association for the Relief of Colored Women and Children	4	6,982 68
Women's Christian Association	4	4,512 21
Industrial Home School	4	11,377 44
Maryland Institution for the Instruction of the Blind	4	3,520 83
Howard University	4	19,827 00
Howard University, buildings and grounds	3	7,500 00
German Orphan Asylum, District of Columbia, buildings and grounds	1	10,000 00
Saint John's Church Orphanage, District of Columbia	1	1,500 00
Home of the Little Sisters of the Poor	2	21,963 71
Home of the Little Sisters of the Poor building	1	25,000 00
Miscellaneous accounts	288	30,295 97
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding water rents and taxes	14	393 40
Redemption of assessment certificates	14	3,864 66
Refunding taxes	12	2,398 44
Washington redemption fund	15	3,918 23
Redemption of tax-lien certificates	12	1,018 70
Washington special-tax fund	14	10,006 33
Relief of the poor	24	14,287 91
Salaries and contingent expenses	59	224,975 20
Improvement and repairs	61	441,411 60
Constructing, repairing, and maintaining bridges	23	1,371 79
Public schools	45	433,494 36
Public schools, buildings, and grounds	30	115,084 92
Metropolitan police	32	276,042 46
Fire department	31	110,005 60
Courts	34	25,121 54
Streets	28	237,907 42
Health department	21	44,105 13
Water fund	43	83,979 98
Judgments	1	39,643 24
Completion of sewerage system	6	120,684 98
Guarantee fund	5	24,680 87
Payment of referees, Court of Claims	7	560 00
Expenses assessing real property	8	13,441 05
Telegraph and telephone service	22	22,071 90
Transportation of paupers and prisoners	21	3,000 64
Georgetown almshouse	18	1,930 60
Government Hospital for the Insane	13	48,568 00
Washington Asylum	22	53,811 98
Police station-houses, Washington	11	17,668 82
Miscellaneous expenses	45	9,886 25
Industrial Home School	4	2,387 28
Building, National Association for Colored Women and Children	18	14,466 25
Buildings, fire department	14	9,996 94
General expenses, District of Columbia, 1879	17	1,964,495 02
Metropolitan Police, additional compensation of 20 per cent	2	46,904 46
	23,632	1,152,493,050 55

Number of certificates recorded	19,985
Number of letters recorded	5,295
Judiciary emolument accounts registered and referred	585
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	2,125
Requisitions answered	1,200

SUMMARY STATEMENT of the WORK of the OFFICE, as shown by the REPORTS of the various DIVISIONS and MISCELLANEOUS DESKS.

CUSTOMS DIVISION.

Comprising the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.

	Number of accounts.	Amount.
Receipts	6,248	$203,888,789 12
Disbursements	6,560	22,089,440 28
Total	12,808	225,978,229 40

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	5,913	$4,744,242 28

PUBLIC DEBT DIVISION.

Comprising all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.

	Number of accounts.	Amount.
Interest accounts	607	$66,668,089 12
Redemption accounts	174	223,586,634 38
Total	781	290,254,723 50

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1885.

Number of accounts adjusted	1,139	
Number of reports of "No transactions" received, examined, and referred	502	
Balance of duties on merchandise in warehouse per last report		$18,314,774 26
Duties on merchandise warehoused		85,534,419 34
Duties on merchandise rewarehoused		1,514,600 51
Duties on merchandise constructively warehoused		22,853,012 20
Increased and additional duties, &c		3,449,818 36
Total		131,666,624 67

Contra:	
Duties on merchandise withdrawn for consumption	$81,331,883 76
Duties on merchandise withdrawn for transportation	3,195,580 25
Duties on merchandise withdrawn for exportation	22,599,853 32
Allowances for deficiencies, damage, &c	4,548,179 96
Duties on withdrawals for construction and repair of vessels	72,329 52
Duties on bonds delivered to district attorneys for prosecution	6,348 81
Balance of duties on merchandise in warehouse	19,912,449 05
Total	131,666,624 67

MISCELLANEOUS DESKS.

No. 1.—*Comprising Accounts of Disbursing Clerks of the Departments for Salaries, Salary Accounts of the various Assistant Treasurers, and of the Congressional Library, Public Printer, and Executive Office, Accounts for Salaries of the Officers and Employés, House of Representatives, and the Accounts relating to the Coast Survey.*

	Number of accounts.	Amount.
Disbursements	444	$10,637,967 44

No. 2.—*Comprising the Accounts of the Disbursing Clerks of the Departments for Contingent Expenses, Contingent Expenses of the House of Representatives and Assistant Treasurers, Accounts of the Geological Survey, National Board of Health, and a very great Number of Miscellaneous Accounts.*

	Number of accounts.	Amount.
Receipts	6	$6,051 25
Disbursements	1,275	6,378,076 71
Total	1,281	6,384,127 96

No. 3.—*Comprising Accounts for Construction of Custom-Houses, Post-Offices, Court-Houses, and other Public Buildings, Accounts of the Public Printer, and Life-Saving Service, &c.*

	Number of accounts.	Amount.
Receipts	26	$1,532,258 67
Disbursements	1,035	12,162,812 83
Total	1,061	13,695,071 50

No. 4.—*Comprising the Accounts of the Treasurer of the United States for General Expenditures; the Salary and Mileage Accounts for the Senate and House of Representatives, and the Accounts for Contingent Expenses of the United States Senate.*

	Number of accounts.	Amount.
Receipts	5	$770,145,112 07
Disbursements	128	679,734,604 22
Total	133	1,449,869,653 50

No. 5.—*Comprising the Accounts of Mints and Assay Offices; Salaries of the Civil List paid directly from the Treasury on First Auditor's Certificates, Captured and Abandoned Property accounts; Accounts for the Legislative and Contingent Expenses of the United States Territories and Transportation of United States Securities.*

	Number of accounts.	Amount
Receipts	45	$111,768,032 62
Disbursements	2,770	109,729,396 20
Total	2,815	221,497,428 82

No. 6.—*Comprising the accounts of the Distric: of Columbia.*

	Number of accounts.	Amount.
Receipts	12	$1,868,042 95
Disbursements	759	4,376,681 49
Total	771	6,244,724 44

No. 7.—*Under the Chief of the Warehouse and Bond Division, and Comprising Judgments of the Court of Claims, Outstanding Liabilities, Postal Requisitions, Transfer of Appropriations, &c.*

	Number of accounts.	Amount.
Disbursements	1,690	$6,001,221 65

No. 8.—*Comprising Accounts of the Light-House Establishment, Steamboat Inspection Service, &c.*

	Number of accounts.	Amount.
Disbursements	2,134	$4,238,062 74

No. 9.—*Comprising Accounts of the Bureau of Engraving and Printing, Marine Hospital disbursements, and Accounts of the Government Hospital for the Insane and other Charitable Institutions.*

	Number of accounts.	Amount.
Disbursements	143	$2,146,421 21

COMPARATIVE STATEMENT, by FISCAL YEARS, of TRANSACTIONS in the FIRST AUDITOR'S OFFICE from 1861 to 1885, inclusive.

Fiscal years.	Number of accounts examined and adjusted.		Total.	Amount.		Total amount.	Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.		Receipts.	Disbursements.				
1861	1,744	7,461	9,205	$40,032,704 03	$201,860,753 25	$241,893,457 28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611 94	352,564,687 88	399,790,299 82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405 95	890,917,695 77	958,335,101 72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726 80	1,447,668,825 90	1,529,209,552 70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635 52	1,755,151,626 75	1,845,915,262 27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243 71	1,972,713,889 06	2,194,159,132 77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931 81	2,339,633,571 08	2,558,518,502 89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955 23	1,949,304,257 09	2,164,802,212 32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318 23	1,808,644,481 50	2,040,406,799 73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298 97	1,344,512,789 41	1,584,709,088 38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078 13	1,773,277,492 08	2,012,615,570 21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147 78	1,339,778,632 45	2,251,978,780 23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370 18	1,416,193,007 42	2,619,062,377 60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671 71	1,283,786,750 33	2,159,479,422 04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298 80	1,491,427,101 07	2,635,747,399 87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330 52	1,746,678,602 58	2,886,525,933 10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659 61	986,401,191 96	1,682,894,851 57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393 82	1,287,812,745 00	2,246,833,138 82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049 73	1,147,581,192 79	2,065,128,242 52	13,824	3 219	5,891
1880	7,035	20,046	27,081	1,206,298,429 71	1,893,413,941 53	3,099,712,371 24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081 94	1,016,464,134 81	1,878,530,216 75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471 39	1,025,640,807 75	1,999,298,279 14	15,179	4,501	3,568
1883	8,149	22,950	31,099	828,360,880 42	1,361,099,615 73	2,189,460,496 15	18,871	5,248	3,200
1884	8,608	22,705	31,313	956,377,944 94	1,126,835,531 67	2,083,213,476 61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286 68	1,152,493,050 55	2,241,701,337 23	19,985	5,295	2,125

The foregoing tabulated exhibits present a very condensed summary of the official work of this office. This work has, year by year, with a few exceptions, increased, both in the number of accounts examined and registered and the total amount involved in the settlements made. This amount, embracing receipts and disbursements, reached during this fiscal year $2,241,701,337.23. In addition to the foregoing, there were 585 judiciary and emolument accounts registered and referred, 1,200 requisitions answered, and 1,139 warehouse and bond accounts audited, aggregating $263,333,249.34, which amount is not included in the total amount representing receipts and disbursements.

In order to appreciate the great increase of the labor of this office, I respectfully call attention to the fact that for the fiscal year 1861 Congress appropriated for 24 employés. During that year there were 9,205 accounts examined and settled, and 727 letters written. The total amount involved in these settlements was $241,893,457.28. For the fiscal year ending June 30, 1885, there were in this office 63 employés, including Auditor, Deputy Auditor, 4 chiefs of divisions, 2 assistant messengers, 2 laborers, and 2 detailed clerks.

It will thus be seen that from 1861 to 1885 the rate of increase in the office force was 162 and 5-10 per cent.; the rate of increase of letters written was 628 and 3-10 per cent.; the rate of increase in the number of accounts audited was 225 and 6-10 per cent.; and that the rate of increase in the amount involved in the accounts audited was 826 and 7-10 per cent.

In addition to the great increase in accounts settled, the change in the text of the acts of Congress making appropriations in recent years, requiring expenditures "to be limited to amounts stated in each subdivision of stated service," has greatly increased the labor of stating accounts thereunder.

In addition to the four organized divisions, there are in this office twelve independent desks. Upon these desks are settled all the accounts of the various eleemosynary institutions in the District of Columbia; the Bureau of Engraving and Printing; the Public Printer; the Coast and Geodetic Survey; the Light-House Establishment; the Fish Commission; the government of the District of Columbia; the construction of public buildings; the salaries and contingent expenses of the Executive Department and of the Senate and House of Representatives; the Mints and Assay Offices; the general accounts of the Treasury of the United States, and many other miscellaneous accounts of great importance, amounting to ten thousand in number, and representing an aggregate in receipts and expenditures of about one billion seven hundred millions of dollars.

I have no doubt but that it would be in the interest of economy and generally subserve the best interests of the public service if these miscellaneous desks were organized under a skillful and competent chief, whose careful supervision would certainly keep the work better in hand and require more critical examination of these important accounts.

There has recently been some delay in the statement of many of these miscellaneous accounts by reason of the investigations instituted by the Auditor into the management of the various institutions whose accounts he is charged with settling. The current work of the office, however, has been kept well in hand.

In conclusion, I take pleasure in commending the Deputy Auditor, the chiefs of divisions, clerks, and other employés of the Bureau, for intelligent and efficient service rendered.

Respectfully submitted.

JAS. Q. CHENOWETH, *Auditor.*

HON. DANIEL MANNING, *Secretary of the Treasury.*

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 28, 1885.

SIR: I have the honor to submit the report of this office for the fiscal year which ended June 30, 1885, showing the work performed in each division during the year and the condition of the public business intrusted to my charge at the close thereof.

The act of March 3, 1817, entitled "An act to provide for the prompt settlement of public accounts" (section 283 Revised Statutes), directs that the Auditors charged with the examination of the accounts of the Department of War shall annually, on the first Monday in November, report to the Secretary of the Treasury the application of the money appropriated for that Department. Construed literally, the statute would seem to demand a detailed statement of expenditures showing to whom, and for what purpose, the money appropriated for the War Department has been paid—in other words, an abstract of the accounts and vouchers of disbursing officers. It does not appear, however, that such a construction has been given to the act, no evidence being found in the records of this office that detailed annual statements, or abstracts of expenditures on account of the Army, have ever been furnished.

There is no doubt as to the meaning of the law in relation to Indian accounts. It requires that all persons charged or trusted with the disbursement or application of money, goods, or effects for the benefit of the Indians shall settle their accounts, annually, at the Interior Department on the first of October, and that "copies of the same shall be laid before Congress at the commencement of the ensuing session, by the proper accounting officers." (Section 2091 Revised Statutes.) I am informed that this law has not been observed since 1877, for two reasons: First, that for several years prior to 1877 the copies of accounts made in this office, which usually occupied a clerk between two and three months, were not printed, nor otherwise utilized; second, that the services of a clerk could not well be spared to make copies of accounts that seemed to be of no use. As these reasons for disregarding an explicit and mandatory law are not satisfactory to me, I have directed that the accounts of Indian disbursing officers for the year which ended September 30, 1885, be prepared and transmitted to Congress.

Following the custom that has obtained in recent years, the amounts drawn out of and repaid into the Treasury, together with a condensed

balance sheet of appropriations, are exhibited in the subjoined report of the Bookkeepers' Division, while the reports of other divisions show the amounts that have been allowed in the settlement of disbursing officers' accounts, and certified in the adjustment of claims.

BOOKKEEPERS' DIVISION.

Appropriations.	Drafts.	Repayments.
Appropriations for the War Department.		
Allowance for reduction of wages under the eight-hour law	$141 02	
Appliances for disabled soldiers	1,900 50	$1,130 50
Arming and equipping the militia	181,138 63	44,463 08
Armament of fortifications	313,614 40	5,324 00
Artificial limbs	130,377 86	30,900 52
Artillery school at Fortress Monroe, Va	5,000 00	16
Benicia Arsenal, Benicia, Cal	4,055 00	
Board on fortifications and other defenses	5,000 00	
Bounty to volunteers and regulars on enlistment		169 91
Bounty to the Fifteenth and Sixteenth Missouri Cavalry	8,000 00	
Bounty, act July 28, 1866	91,397 13	504 20
Bounty to volunteers and their widows and legal heirs	167,953 25	894 94
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors	1,600 00	126 38
Collecting, drilling, and organizing volunteers	334 96	3 38
Contingencies of the Army	19,984 37	1,220 22
Contingencies of the Adjutant-General's Department	2,627 79	150 35
Draft and substitute fund	111 86	
Expenses of recruiting	78,738 84	9,028 92
Expenses of Commanding-General's office	1,750 00	
Extra pay to officers and men who served in the Mexican war	13,255 00	150 00
Expenses of military convicts	7,946 10	
Frankford Arsenal, Philadelphia, Pa	4,700 00	
Machine guns	40,000 00	
Manufacture of arms at national armories	400,000 00	
Manufacture or purchase of magazine guns	12,495 00	
Medical and hospital department	239,941 30	24,909 34
Medical and Surgical History of the War	8,497 35	8,497 35
Medical Museum and Library	21,786 12	6,804 87
Ordnance material—proceeds of sales	78,366 33	4,408 32
Ordnance, ordnance stores and supplies	400,000 00	511 88
Ordnance service	101,142 25	1,032 32
Pay, &c., of the Army	12,576,985 50	292,872 08
Pay of mounted riflemen (volunteers) under Col. John C. Frémont, in 1846	374 99	
Pay of volunteers, Mexican war	236 53	
Pay of two and three year volunteers	122,357 05	5,012 42
Pay of Military Academy	203,300 00	
Powder and projectiles, proceeds of sales	3,143 11	
Powder depot, Dover, N. J	40,000 00	
Preventing and suppressing Indian hostilities	19 06	
Proving ground, Sandy Hook, N. J	5,000 00	
Publication of Official Records of War of the Rebellion	31,000 00	
Purchase of war records of New England Soldiers' Relief Association	5,500 00	
Relief of sundry persons	7,291 00	
Repairs of arsenals	30,000 00	
Rock Island Arsenal, Illinois	197,500 00	
Rock Island Bridge, Illinois	9,250 00	
San Antonio Arsenal, Texas	13,150 00	
Secret Service fund	300 81	
Signal Service, pay	192,952 16	5,002 30
Signal Service, medical department	2,788 16	
Soldiers' Home, permanent fund	178,400 00	
Soldiers' Home, interest account	9,952 66	
Springfield Arsenal, Massachusetts	15,000 00	
Support of National Home for Disabled Volunteer Soldiers	1,589,134 00	
Support of Soldiers' Home	333,712 57	102 53
Testing machine	10,000 00	658 77
Three months' extra pay proper, act July 3, 1884	3,671 00	
Traveling expenses of members of First Michigan Cavalry	556 04	
Traveling expenses of California and Nevada volunteers	703 17	
Trusses for disabled soldiers	15,000 00	9,830 96
Total drafts and repayments on account of War Department appropriations	17,939,132 87	453,709 69
Appropriations for the Indian service.		
Appraisal and sale of Otoe and Missouria lands (reimbursable)	880 35	
Bridges at Santee Sioux and Ponca reservations	11,100 00	
Buildings at agencies and repairs	38,861 34	7,711 17
Civilization fund	2,664 50	693 74

Appropriations.	Drafts.	Repayments.
Appropriations for the Indian service—continued.		
Civilization of Winnebagoes	$364 00	
Commission on coal, White Mountain Reservation, Arizona	2,500 00	$135 10
Consolidating Indian agencies	60 00	
Contingencies of the Indian Department	49,215 53	4,290 24
Expenses of Indian commissions and the Board of Indian Commissioners	5,069 50	
Expenses of Turtle Mountain band of Chippewa Indians visiting Washington, D. C	500 00	
Fulfilling treaties with various Indian tribes	693,262 75	41,812 67
Gratuity to certain Ute Indians	4,000 00	
Homesteads for Indians, including Seminoles in Florida	795 50	
Incidental expenses of the Indian service	185,321 04	7,595 49
Interest on trust funds, &c	695,096 10	7,927 09
Irrigating ditches, Indian reservations	15,320 85	1,609 00
Maintenance and education of the Lincoln and German girls	281 25	
Negotiating with Sioux for modification of treaties	42 77	
Pay of Indian agents, school superintendent, inspectors, farmers, interpreters, and police	234,314 33	8,359 42
Payment for lands in Indian reservations, Washington Territory	1,521 00	
Payment of indemnity to Poncas	4,560 31	168 35
Payment to Flatheads on Jocko Reservation, right of way Northern Pacific Railway Company	16,000 00	
Payment to certain Creek Indians for individual reserves sold, &c	100 00	
Payment to North Carolina Cherokees	3,536 36	281 36
Payment to "Old Settlers," or Western Cherokees	1,765 16	
Preventing liquor traffic, Indian reservations	4,400 00	
Proceeds of Sioux Reservations in Minnesota and Dakota	40,194 95	1,000 14
Reimbursement to Creek orphan fund	723 80	
Reimbursement to Osages for losses sustained	2,451 50	
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet Agencies	44,465 62	3,869 63
Relief of sundry persons	6,720 45	
Removal and support of various Indians	81,430 82	2,407 93
Reservoir at headwaters of the Mississippi River, &c	83	
School buildings, support of schools, &c	913,972 00	25,802 30
Stock cattle for Indian industrial schools	15,234 25	370 00
Stock cattle or sheep for Indian tribes	28,436 50	
Support of various Indian tribes and bands	3,217,316 04	50,657 91
Survey of Indian reservations	21,305 48	600 00
Taking a census of North Carolina Cherokees	2,600 00	
Telegraphing and purchase of Indian supplies	54,734 86	729 17
Transportation of Indian supplies	313,675 94	10,570 90
Traveling expenses of Indian inspectors and school superintendent	8,527 56	2,034 11
Vaccination of Indians	314 00	50 00
Miscellaneous items	7,537 23	4 09
Total drafts and repayments on account of the Indian service	6,731,174 47	178,679 84

GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury July 1, 1884, to June 30, 1885	$17,939,132 87	$6,731,174 47
To amount of transfer warrants issued to adjust appropriations	105,025 25	42,354 93
To unexpended balances carried to surplus fund	468,905 32	139,850 79
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1885	2,025,336 59	13,974,280 28
Total	20,538,400 03	20,887,660 47
CREDIT.		
By balances on hand July 1, 1884	2,114,911 38	12,904,864 57
By amount of repayments during the year	453,709 69	178,679 84
By amount of counter warrants issued to adjust appropriations	108,302 27	17,354 93
By amount of appropriation warrants issued during the year	17,861,476 69	7,786,761 13
Total	20,538,400 03	20,887,660 47

Following is a summary of the work performed in the Bookkeepers' Division incidental to keeping the accounts adjusted by the Second Auditor and Second Comptroller:

Requisitions registered, journalized, and posted, 5,263; settlements recorded, journalized, and posted, 3,985; settlements made in the division chiefly to adjust appropriations and close accounts, 138; statements of balances, &c., furnished to settling clerks, 4,275; certificates listed and indexed, 1,200; repay requisitions prepared for the War and Interior Departments, 432; appropriation warrants recorded and posted, 53; official bonds of disbursing officers entered, 75; certificates of non-indebtedness issued in cases of officers and enlisted men, 4,022; letters written, 901. The amount drawn from the Treasury on settlements made in this division was $338,044.03, which included the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home, to meet current expenses (section 8, act March 3, 1875, 22 Stat., 565)	$178,400 00
Interest on Soldiers' Home permanent fund (same act)	9,952 66
Effects of deceased soldiers and forfeitures on account of desertion credited to the permanent fund	1,699 92

Among various reports and statements prepared in this division may be mentioned—

(1) Statement of appropriations made for the Cherokee Nation from December 29, 1835, to December 31, 1884.

(2) Statement of amounts paid by the United States to said nation during the same period.

(3) Statement of amounts paid to individual Cherokees during the same period.

(4) Statement of amounts paid to individuals under the first clause of Article 12, treaty with Cherokees, December 29, 1835.

The preparation of these statements, which were called for by the Court of Claims, occupied the greater portion of the time of one clerk for three months.

PAYMASTERS' DIVISION.

On July 1, 1884, there were 624 accounts on hand unaudited; 559 were received during the year; 646 were examined and prepared for the action of the Second Comptroller and 537 remain on hand unexamined. The record of longevity claims of officers still in service which are settled in this division is as follows:

	Claims under the Tyler decision.	Claims under the Morton decision.
On hand July 1, 1884	6	.....
Received during the year	19	813
Total	25	813
Settled during the year	22	802
On hand June 30, 1885	3	11

The amount involved in 646 accounts, 824 claims, and 254 miscellaneous settlements is $14,327,967.30, as follows:

Amount disbursed by paymasters, as per audited accounts	$13,856,320 80
Amount of longevity claims allowed under the "Tyler decision"	3,485 00
Amount of longevity claims allowed under the "Morton decision"	323,292 76
Amount certified to be due the Solders' Home on account of contributions (12½ cents per month), fines and forfeitures by sentence of courts-martial, &c	118,548 86
Amount transferred to the books of the Third and Fourth Auditors' Offices, on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, &c	9,976 22
Charges raised against officers for overpayments, double payments, erroneous musters, &c	6,967 32
Credits on account of overpayments refunded and charges removed on satisfactory explanation	2,690 69
Miscellaneous payments to officers	6,685 65
Total	14,327,967 30

The service records of 866 officers have been corrected under the act of February 24, 1881, in connection with the adjustment of claims under the "Morton decision." The year's record of deposits by and repayments to enlisted men under the act of May 15, 1872, is as follows:

Deposits, 4,707 cases	$272,735 90
Repayments, 9,460 cases	472,772 14

Letters received and recorded, 860; letters written, 5,006.

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Number of ordnance, medical, recruiting, and miscellaneous disbursing accounts on hand July 1, 1884	355
Received during the year	1,583
	1,938
Number audited and reported to the Second Comptroller	1,642
Number on hand June 30, 1885	296

The amount of disbursements allowed was $3,703,725.34, under the following appropriations:

Ordnance, ordnance stores, &c., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department	$1,657,566 88
Medical and hospital department, artificial limbs, Medical Museum and library, and other appropriations of the Medical Department	438,438 66
Contingencies of the Army, publication of Official Records of the War of the Rebellion, expenses of military convicts, expenses of the commanding general's office, contingencies of the Adjutant-General's Department, &c	119,778 63
Expenses of recruiting, collecting, drilling, and organizing volunteers, bounties, and arrears of pay to colored soldiers, &c	208,166 71
Support of National Home for Disabled Volunteer Soldiers	1,279,774 46
Total	3,703,725 34

In addition to auditing medical, ordnance, recruiting, and miscellaneous disbursing accounts and claims, this division keeps the record of payments to commissioned officers and furnishes other divisions of the office with abstracts of such payments for use in the settlement of claims for arrears of pay, &c. The number of payments recorded during the year was 51,724, of which 11 proved to be double payments to officers of volunteers who served during the late war.

Letters recorded, 869; letters written, 8,033.

INDIAN DIVISION.

The following is a summary of the work of this division since last report:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1884	197	207	85
Received during the year	1,378	718	3,005
Total	1,575	925	3,090
Audited and reported to the Second Comptroller	1,259	793	3,077
On hand June 30, 1885	316	132	13

The disbursements allowed in settlement of accounts of Indian agents inspectors, and other disbursing officers of the Indian service amount to $2,517,283.97; and there was certified as due contractors and other claimants for services and supplies the sum of $4,050,446.68, making the total disbursements $6,567,730.65.

There have been furnished the Second Comptroller, to be forwarded to the Solicitor of the Treasury for suit. twenty-three transcripts of accounts, involving the sum of $127,026.35, mostly consisting of items suspended or disallowed in settlement by reason of infractions of law or regulations.

This division has for several years been perfecting a series of books showing the purchase, transportation, and delivery of Indian supplies, to enable goods to be traced with certainty, and to fix the responsibility in case of non-delivery. It is gratifying to be able to state that, while formerly hundreds of packages were lost to the service owing to defective records, there were but six undelivered during the past year, and the value of these was promptly charged to the contractors.

Letters written, 4,056; letters copied *in extenso*, 1,074; pages of fools-cap used in transcriptions, 2,305.

PAY AND BOUNTY DIVISION.

Examining branch.

Classes of claims.	Claims pending July 1, 1884.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1885.
WHITE SOLDIERS.							
Commissioned officers; Enlisted men, subsequent to April 19, 1861—arrears of pay and all bounties	26,561	13,042	3,197	3,942	6,688	4,726	27,444
Claims for pay prior to April 19, 1861	511	470	49	100	37	....	893
Claims of laundresses, sutlers, tailors, &c	50	5	1	6	2	.....	48
COLORED SOLDIERS.							
Arrears of pay and bounty	9,082	1,679	487	889	947	109	9,303
Total	36,204	15,196	3,734	4,937	7,674	4,835	37,688

Settling branch.

Classes of claims.	Claims pending July 1, 1884.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1885.
WHITE SOLDIERS.						
Commissioned officers ..... Enlisted men, subsequent to April 19, 1861—arrears of pay and all bounties	855	3,942	3,045	101	7	1,644
Claims for pay prior to April 19, 1861	.....	100	100	.....	.....	.....
Claims of laundresses, sutlers, tailors, &c	.....	6	6	.....	.....	.....
COLORED SOLDIERS.						
Arrears of pay and bounty	122	889	701	7	1	302
Total	977	4,937	3,852	108	8	1,946

The amount involved in the 3,852 claims allowed is $540,064.52, which includes the following items:

Payments to officers out of service, and to the legal representatives of deceased officers, under the Tyler and Morton decisions, $7,989.97; thirty-three and one-third per cent. increase under the act of March 2, 1867, and decision of Second Comptroller November 25, 1881, $14,149.85; three months' extra pay to officers and men who served in the Mexican war, acts July 19, 1848, and February 19, 1879, and decision of Supreme Court (112 United States Reports, 512), $9,136.75.

One hundred and five settlements were made in favor of the Soldiers' Home under section 4818, Revised Statutes, for unclaimed moneys belonging to the estates of deceased soldiers and forfeitures on account of desertion, the amount certified being $228,733.86.

Total number of letters written, 157,677.

DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1884, 6,533 cases remained on hand, 719 new cases were received during the year, 337 cases were disposed of, leaving 6,915 on hand for future action. Abstracts of material facts were made in 333 cases of illegal or erroneous payments, and 27 cases were prepared for suit and referred to the Department of Justice. The sum of $1,920.60 was recovered by suit and otherwise; judgments for $2,972.54 were obtained but have not yet been satisfied.

The 6,915 cases remaining on hand consist of 1,986 unsettled claims (420 white and 1,566 colored); 4,604 settled claims (1,222 white and 3,382 colored); and 325 cases of overpayments and double payments to officers. Apparent, alleged, or suspected fraud is involved in 5,126 of these cases, and 1,789 are settled colored claims in which the claimants could not be found within seven years after the claims were ready for payment, or died before payment could be made. After the lapse of that period the legal presumption is that claimants who do not apply for their money are dead, and the amounts certified to be due them are then covered into the Treasury. About one-fourth of the 1,789 seven-year cases have been called up by persons claiming payment, and are now undergoing a careful investigation. Letters written, 5,643.

Attention is invited to a matter referred to in many previous annual reports, namely, the need of special legislation for the relief of colored

soldiers and their heirs who allege that they have been defrauded by the agents of the late Freedmen's Bureau. From March, 1867, to July, 1872, the arrears of pay and bounty due discharged colored soldiers were paid to the Commissioner of the Bureau of Refugees, Freedmen and Abandoned Lands, by authority of a joint resolution approved March 29, 1867 (15 Stat., 26), which directed that mode of payment, and held the commissioner responsible for the safe custody and faithful disbursement of the funds intrusted to him. On the settlement of his accounts a balance of $153,173.57 was declared against him growing out of alleged irregularities of the agents of the Bureau, but he was fully exonerated by a military court of inquiry, and judgments in his favor were rendered by the supreme court of the District of Columbia in suits brought at the instance of this office to recover the above-mentioned balance. The accounting officers hold that where the pay and bounty of a colored soldier have been paid to the Commissioner of the Freedmen's Bureau as directed by law they have no authority to reopen the claim, no matter how clear the proof may be that the soldier never received his due.

PROPERTY DIVISION.

The number of property accounts (quarterly returns of clothing, camp and garrison equipage) on hand July 1, 1884, was 4,026; 3,797 were received, and 4,370 were settled during the year, leaving 3,453 on hand June 30, 1885. Charges amounting to $3,987.39 were made against officers (including volunteers) for property not accounted for, and the sum of $3,733.74 was collected and repaid to the appropriations from which the articles were purchased. Certificates of non-indebtedness were issued to 2,791 officers, chiefly those who served during the late war, who have claims pending either in this office for arrears of pay or in the Third Auditor's office for the value of horses lost in service. Letters written, 2,405; letters recorded, 1,542.

DIVISION OF INQUIRIES AND REPLIES.

Subjoined is a tabular statement of inquiries received, answered, and awaiting replies:

Officer making inquiry.	On hand July 1, 1884.	Received.	Answered.	On hand June 30, 1885.
Adjutant-General	260	6,196	5,769	687
Quartermaster-General	4	605	528	81
Commissary-General	52	984	962	74
Chief of Ordnance	2		2	
Commissioner of Pensions	544	3,662	3,820	386
Commissioner of the General Land Office	2	127	121	8
Third Auditor	72	2,224	1,887	409
Fourth Auditor	2	15	15	2
Miscellaneous		612	612	
Total	938	14,425	13,716	1,647

Miscellaneous work.—Rolls and vouchers copied for the Adjutant-General of the Army, 205; for preservation in this office, 13; letters, affidavits, final statements, certificates of disability, and other papers, 1,303; pages of foolscap used in copying, 1,238; letters written, 2,816; signatures of claimants compared with their signatures while in the service, 5,204; descriptive lists and final statements of soldiers briefed and filed away, 39,805. Overpayments and double payments amounting to $9,370.21 have been discovered and proper steps taken toward

securing restitution. Of this amount $5,146.81 consists of overpayments to soldiers of volunteer cavalry regiments for use and risk of horses furnished by themselves, and will be deducted by the Third Auditor from the value of horses lost in service, in accordance with section 3482 of the Revised Statutes. Of the charges raised this year and previously the Third Auditor has deducted $2,382.09, and transferred the same to the books of this office.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 40,163; letters written, 13,531; letters referred to other offices, 304; letters returned uncalled for, 1,057; claims received, briefed, registered, and distributed, 24,011; miscellaneous vouchers received, stamped, and distributed, 42,890; letters with additional evidence received, briefed, and registered, 19,334.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department	505
Confirmed settlements received from the Second Comptroller entered, indexed, and filed: paymasters', 39; Indian, 2,719; miscellaneous, 1,186	3,944
Miscellaneous accounts withdrawn and returned to files	5,164
Vouchers withdrawn for reference	59,811
Vouchers returned to files	95,101
Vouchers briefed and examined	1,054,876
File boxes briefed and stenciled	4,938
Muster and pay rolls repaired	14,761
Mexican war vouchers re-examined and properly filed	258,700
Letters written	294
Number of pages of abstracts copied	13,082
Pages of mutilated and defaced muster and pay rolls copied and compared	128

The muster and pay rolls of the Army engaged in the war with Mexico, the Florida and other Indian wars, have heretofore been practically a closed book to the clerks of this office. They were withdrawn from the general files between thirty and forty years ago and have been kept in a closet by themselves with little if any attention to order or arrangement. For some time past they have been in constant requisition in connection with the adjustment of claims for three months' extra pay (Mexican war), and frequent reference is made to them for information called for by the Third Auditor and Commissioner of Pensions. It therefore became necessary to overhaul these rolls and arrange them systematically. They are now properly filed, and a simple register has been prepared which will enable examining clerks to find any required voucher or payment without loss of time.

The archives division has charge of the stores and stationery used in the office. There are two hundred varieties of printed forms, blanks, and circulars, and fifty different sizes and kinds of envelopes in use. The care and issue of these stores, &c., which fill two rooms, occupy the time of a clerk one day per week.

RECAPITULATION.

Description of accounts, &c.	On hand July 1, 1884.	Received.	Disposed of.	On hand June 30, 1885.
DISBURSING ACCOUNTS.				
Army paymasters	624	559	646	527
Recruiting, ordnance, medical, and miscellaneous	355	1,583	1,642	296
Indian agents	197	1,378	1,259	316
Total disbursing accounts	1,176	3,520	3,547	1,149

RECAPITULATION—Continued.

Description of accounts, &c.	On hand July 1, 1884.	Received.	Disposed of.	On hand June 30, 1885.
CLAIMS.				
Arrears of pay and bounty, including longevity claims	37,187	19,762	17,301	39,648
Indian	85	3,005	3,077	13
Total claims	37,272	22,767	20,378	39,661
PROPERTY ACCOUNTS.				
Clothing, camp and garrison equipage	4,026	3,797	4,370	3,453
Indian	207	718	793	132
Total property accounts	4,233	4,515	5,163	3,585
Aggregate number of accounts and claims	42,681	30,802	29,088	44,395

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers		$24,670,307 34
Less repayments on account of unexpended balances, &c		632,389 53
Net amount paid out		24,037,917 81
Total number of letters written		200,362
Average number of clerks employed		191

NEW CLASSES OF CLAIMS.

Five new classes of claims were presented during the last fiscal year, namely:

(1) Claims of officers of the United States Army who served in the Mexican war for three months' extra pay, under the acts of 1848 and 1879, and the decision of the Supreme Court in the case of Colonel Emory (112 U. S. Reports, 512).

(2) Claims of officers of the Army for additional longevity pay for service as cadets at the Military Academy.—Acts February 24, 1881, and June 30, 1882, and decision of the Supreme Court in the case of Captain Morton (112 U. S. Reports, 1).

(3) Claims under the act of June 3, 1884, entitled "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces" (23 Stat., 34).

(4) Claims of the legal representatives of volunteer officers who died or were killed in the service between March 3 and April 10, 1865, for three months' extra pay, provided by the act of March 3, 1865 (23 Stat., 66).

(5) Claims under the act of July 5, 1884 (23 Stat., 119), to relieve certain soldiers from the charge of desertion.

SUSPENDED CLAIMS OF INDIAN SOLDIERS.

In last year's report mention was made of claims of Indian soldiers who served in the late war, which have not been audited for want of means to verify or disprove the statements of the claimants and their witnesses. There are now about two thousand of these claims awaiting action, and claimants and their attorneys are pressing for early settlement; but I should not be justified either in certifying for payment or in disallowing any of them until their true merits shall have been ascertained by personal investigation. The fact that these soldiers and their heirs are "wards of the nation," as well as claimants, is an additional

reason why speedy justice should be accorded to them; and I recommend that Congress be asked to appropriate the sum of $3,000, or as much thereof as may be necessary, to be expended under the direction of the Secretary of the Treasury, in investigating the claims of Indian soldiers and their heirs for arrears of pay and bounty.

CONDITION OF PUBLIC BUSINESS.

There is a decrease of 747 in the number of disbursing and property accounts and Indian claims remaining on hand June 30, 1885, as compared with last year's figures, and a material increase, 2,461, in the number of unsettled claims for arrears of pay and bounty. The record of this class of claims for the last five years shows that more than twice as many were presented in 1885 as in 1881, the numbers being 19,762 against 8,682; that the number unsettled has increased from 35,462 in 1881 to 39,648 in 1885, and that out of 69,937 claims disposed of during that period only 20,374, a little more than 29 per cent., were allowed and paid, while 35,147, nearly 50 per cent., were disallowed, and 14,416 were referred elsewhere; the majority of the latter having been erroneously filed in this office.

Included in the number allowed are 2,411 claims of officers of the Regular Army for additional longevity pay under the so-called Tyler and Morton decisions. If these be deducted, the proportion of allowed claims will be reduced to less than 27 per cent., and the proportion disallowed will be increased to more than 52 per cent. Judging by these figures it would appear that at least 20,000 of the claims on hand will be disallowed. The fact that more than one-half of the claims for arrears of pay and bounty, growing out of the war of the rebellion, which have been presented of late years, are found, after an examination more or less tedious and expensive, to be absolutely without merit, is respectfully commended to the attention of Congress. So long as these claims are not barred by statute the accounting officers must receive and audit them.

While the number of unsettled disbursing accounts has decreased, the condition of this branch of the public business is far from satisfactory, Army paymasters' accounts, in particular, being much in arrear. On June 30 the aggregate amount, including advances to that date, charged against disbursing officers of the Army who were then in service, and against Indian agents and other Indian disbursing officers who were in commission or whose accounts were unaudited, was, in round numbers, $61,500,000, as follows:

Balances and charges against—	
Army paymasters	$49,000,000 00
Medical, ordnance, recruiting, and all other Army disbursing officers, except paymasters	9,000,000 00
Indian agents, inspectors, school superintendents, and other disbursing officers of the Indian service	3,500,000 00
Total	61,500,000 00

At the close of the fiscal year paymasters' accounts had been received from the Pay Department to include March 31, 1885, and examined in this office to include April 30, 1884, but with one exception had not been certified by the Second Comptroller to a later date than June 30, 1881. This office was therefore eleven months and the Second Comptroller's office thirty-four months in arrear. In the mean time paymasters have been charged with moneys advanced to them for disbursement, but have received no credits except for such unexpended balances as

they may have deposited in the Treasury. It thus happens that on June 30 the very large sum of $49,000,000 stood against this class of disbursing officers, although, according to the records of the Pay Department, the amount actually in their possession or subject to check was only $1,465,000. The difference between these sums, $47,535,000, is the amount involved in the unsettled accounts of Army paymasters.

The delay in the adjustment of these accounts, which has been the subject of many complaints, is attributable in part to the fact that during the three years prior to June, 1885, only 720 accounts were revised in the Second Comptroller's office—nearly 1,000 less than were examined in this office—the settlement of paymasters' accounts having been practically suspended during a portion of the time for reasons set forth by the Comptroller in his annual reports for 1882 and 1883.

WORN AND DEFACED RECORDS.

Soon after the close of the war it was found that many muster and pay rolls of the volunteer forces had become worn and torn. Paper of a very poor quality had been used, consisting in some instances of cotton fiber, terra alba, and size, and the constant and not always careful handling to which the rolls had been subject in the settlement of claims for arrears of pay and bounty had reduced thousands of them to a very dilapidated condition. Various plans of restoring them were considered. Copying and photographing were rejected as too expensive. Repairing them with tracing muslin and common mucilage was found on trial to be objectionable, as the mucilage soon became discolored, and rendered the repaired portions illegible. Finally such rolls as were actually crumbling to pieces were copied, and the remainder were repaired with tracing muslin and a simple solution of gum arabic.

Since 1869—no record having been kept prior to that year—622,768 rolls and vouchers have been so repaired, at an estimated cost of $177,488.88, including about $14,000 for materials. Most of the work was done by women detailed from other Bureaus, so that the actual cost is not known. A large number of these rolls have again succumbed to the frequent handling they have undergone in this office and in the office of the Second Comptroller, many being almost undecipherable, and the time has arrived when the question of properly preserving those indispensable records must be promptly met. They are the only vouchers the Government possesses for the payment of more than one thousand million dollars.

It is estimated that 50,000 rolls are in such a damaged state as to be beyond repair, and the number is rapidly increasing. I recommend that they be copied on bond paper—the kind used in the Army for several years past; the originals to be carefully preserved and the certified copies only to be used for reference. With this view I have submitted an estimate for twenty-five copyists at $840 each per annum.

SOLDIERS' HOME ACCOUNTS.

The act of March 3, 1851 (sections 4814–4824, Revised Statutes), creating a Home for certain classes of honorably discharged enlisted men, set apart and appropriated for the support of said Home, among other moneys, "all forfeitures on account of desertion and all moneys belonging to the estates of deceased soldiers which are or may be unclaimed for the period of three years subsequent to the death of such soldiers."

Payments to the Home from these sources having fallen very much

behind, complaints were made by the Board of Commissioners, and the matter was inquired into by a committee of the Senate. The result was that Congress, by an act approved March 3, 1883, appropriated $10,000 for additional clerical force to be used in adjusting the accounts of the Home. A like amount was appropriated in 1884 and in 1885, and the clerks thus provided have settled the accounts for unclaimed moneys up to December, 1881. There is a question, however, whether the Home has received, and, if not, whether it is entitled to, all moneys belonging to the estates of such soldiers as died more than three years prior to the passage of the act of 1851, and that question will doubtless come up for consideration as soon as the deserter cases, which are now being settled, shall have been disposed of.

With regard to forfeitures on account of desertion, it was found that, with very few exceptions, the accounts of those deserters who never returned to the Army had not been adjusted, and that the Home was consequently entitled to a settlement reaching back to the close of the war of 1812, beyond which the files of this office do not extend. As all of the data necessary to the adjustment of these accounts could not be obtained from the Second Auditor's files, the Adjutant-General of the Army has been called upon for such information as the records of his office afford, including lists of deserters, clothing accounts, &c.

Up to June 30 fifty-one settlements had been made in cases of soldiers who deserted between 1815 and 1830, the amount accruing to the Home being $88,333.28, of which $86,288.63 has been passed to the credit of the permanent fund established by the act of 1883. These settlements, however, do not include all the desertions between the years named, the lists having been taken up in alphabetical instead of chronological order. It is scarcely possible to say, even approximately, how long it will take to bring this business up to date, and there is as much uncertainty as to the amount involved. In the first place, the number of desertions prior to 1867 is not known; secondly, although it is known that some payments on accounts of forfeitures between 1851 and 1861 were made to the Home, a proper record of such payments was not kept; and, thirdly, the average forfeiture per capita is a matter of conjecture.

From 1867 to 1885, inclusive, there were 82,710 desertions from the United States Army, an average of 4,353 per annum. The same rate from 1861 to 1866, inclusive, would give 26,118 more, making a total of 108,828 for twenty-five years. Assuming that 50 per cent. of these deserters returned to the ranks, and that the Home has already received all it is entitled to on their account, there will be 54,414 unsettled cases since 1861. If the amount forfeited does not exceed $20 per capita, which is believed to be a moderate estimate, the amount involved will be $1,088,280. But the number of desertions during the war was far in excess of the average given above, and the accrued installments of bounty forfeited by deserters during that period will greatly increase the average per capita. If these facts, together with the forfeitures prior to 1861, be taken into account, I think it will be safe to say that the arrearages due the Home are not less than $1,500,000.

OLD BALANCES.

Attention is invited to the fact that there is standing on the ledgers of this office a considerable number of old balances due from former disbursing officers, the majority of whom are deceased. Lapse of time and other circumstances render it impracticable to obtain the evidence

requisite to remove the suspensions and disallowances on which the balances are based, and the sums involved are, in many cases, too small to justify any attempt to collect them by process of law.

It is suggested that Congress be asked to authorize the accounting officers to close, on principles of equity and justice, such accounts as have remained open more than ten years, provided the amounts suspended or disallowed were disbursed in good faith and have inured to the benefit of the United States or of the Indians, as the case may be; and provided, also, that such disbursements were made by the direction of, or have received the formal approval of, the head of the Department under whose orders the disbursing officers were serving.

CLERICAL FORCE.

The reduction of the clerical force and the increase of its efficiency are questions that have received, and will continue to receive, my earnest consideration.

As to the first question, I have reached the conclusion that the condition of the public business recently intrusted to my charge does not admit of any material reduction in the number of clerks now allowed by law. On the contrary, I have felt constrained to recommend the employment of additional temporary clerks for special service, namely, copying worn and defaced muster and pay rolls, and adjusting the accounts of the Soldiers' Home.

It will be seen by the statistics presented in this report that the number of accounts and claims of all kinds remaining unsettled at the close of the fiscal year 1885 was 44,395, and that the number disposed of during the same period was 29,088, or 2,424 per month. At this rate it would take the present force eighteen months to clear off accumulated work, even if the presentation of accounts and claims were to cease entirely. But the number presented is actually increasing, as the following figures show: In 1881, 18,917 accounts and claims were filed; in 1882, 24,000; in 1883, 27,592; in 1884, 25,741; and in 1885, 30,802.

As to the second question, I am of opinion that the efficiency of the force can be increased and maintained only by the prompt removal of clerks who are incompetent from any cause; by the appointment of none but active, intelligent, well-educated men, whose honesty and integrity are above suspicion, and by the promotion and encouragement of the most efficient and meritorious. In the belief that a more liberal proportion of high-grade clerks would be an important factor in improving the efficiency of the service, I have submitted an estimate for four additional clerks of class four, in lieu of six clerks of class one, to be dropped.

Very respectfully,

WM. A. DAY,
Auditor.

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.

REPORT

OF THE

THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., November 1, 1885.

SIR: I have the honor to present herewith a report of the operations of this office for the fiscal year which ended June 30, 1885, as follows:

GENERAL STATEMENT of BUSINESS TRANSACTED.

Description of accounts.	Accounts remaining on hand June 30, 1884.		Accounts received during the fiscal year.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermasters' money	692	$1,706,041 31	3,440	$12,604,318 59	4,132	$14,310,359 90
Quartermasters' property	565	.....	2,524	.....	3,089	.....
Commissaries' money	1,407	1,464,351 39	2,888	3,600,408 36	4,295	5,064,759 75
Pension agents' money	364	72,089,177 65	493	68,161,389 54	857	140,250,567 19
Engineers' money	64	2,193,234 85	632	10,779,279 29	696	12,972,514 14
Signal officers' money	219	111,365 69	163	753,586 79	382	864,952 48
Signal officers' property	193	.....	895	.....	1,088	.....
Montana war claims	40	248 00	.....	.....	40	248 00
Claims for horses lost	11,523	1,768,575 53	452	66,484 65	11,975	1,835,060 18
Claims for steamboats destroyed	83	713,493 45	.....	.....	83	713,493 45
Oregon war claims	702	8,814 38	26	2,299 86	728	11,114 24
Miscellaneous claims	21,620	9,389,571 31	4,259	2,512,464 24	25,879	11,902,035 55
State war claims	15	4,622,610 57	3	1,181,838 20	18	5,804,448 77
Total	37,487	94,067,484 13	15,775	99,662,069 52	53,262	193,729,553 65

Description of accounts.	Accounts settled during the fiscal year.		Acconnts unsettled June 30, 1885.	
	No.	Amount.	No.	Amount.
Quartermasters' money	3,375	$11,761,796 07	757	$2,548,563 83
Quartermasters' property	2,854	.....	235	.....
Commissaries' money	3,474	4,349,678 10	821	715,081 65
Pension agents' money	505	95,003,088 46	352	45,247,478 73
Engineers' money	317	7,420,176 95	379	5,552,337 19
Signal officers' money	331	481,647 29	51	383,305 19
Signal officers' property	683	.....	405	.....
Montana war claims	.....	.....	40	248 00
Claims for horses lost	935	143,494 75	11,040	1,691,565 43
Claims for steamboats destroyed	24	134,078 94	59	579,414 51
Oregon war claims	28	3,342 00	700	7,772 24
Miscellaneous claims	3,640	2,431,534 34	22,239	9,470,501 21
State war claims	5	497,098 84	13	5,307,349 93
Total	16,171	122,225,935 74	37,091	71,503,617 91

REPORT OF THE OPERATIONS OF THE BOOKKEEPERS' DIVISION.

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Relief special acts.	Total.
NOTE.—The Secretaries of War and Interior have drawn on the Secretary of the Treasury, during the fiscal year, nine thousand and seventy (9,070) requisitions, amounting to $95,221,115.34, and payment has been made in the manner set forth out of the following appropriations, viz:					
Regular supplies, Quartermaster's Department	$3,136,299 30	$17,282 81	$6,124 63	.....	$3,159,706 74
Incidental expenses, Quartermaster's Department	699,803 12	22,015 87	13,818 47	.....	735,637 46
Barracks and quarters, Quartermaster's Department	752,380 34	5,242 69	10,658 83	.....	768.281 86
Army transportation	3,059,536 54	64,547 86	49,176 71	.....	3,173,261 11
Army transportation, Pacific Railroads	.....	715,849 88	1 56	.....	715,851 44
Clothing, camp and garrison equipage	1,610,540 06	189 28	2,030 40	.....	1,612,759 74
National cemeteries	111,573 55	133 50	.....	.....	111,707 05
Pay of superintendents of national cemeteries	60,251 83	102 50	.....	.....	60,354 33
Fifty per cent. of arrears of Army transportation due certain land-grant railroads	.....	148,081 71	.....	.....	148,081 71
Horses for cavalry and artillery	223,716 36	9,488 00	1,370 00	.....	234,574 36
Construction and repairs of hospitals	104,409 68	.....	1,420 31	.....	105,829 99
Signal Service	4,000 00	120 00	.....	.....	4,120 00
Signal Service, regular supplies	58,828 79	1,293 66	110 70	.....	60,233 15
Signal Service, incidental expenses	1,760 00	350 00	.....	.....	2,110 00
Signal Service, barracks and quarters	87,146 10	615 23	615 23	.....	88,601 33
Signal Service, transportation	33,705 00	1,860 22	.....	.....	35,565 22
Signal Service, clothing, &c	5,315 80	.....	.....	.....	5,315 80
Signal Service, subsistence	146,000 00	366 00	5,055 07	.....	151,421 07
Observation and report of storms	178,084 24	1,528 58	644 50	.....	180,257 32
Maintenance and repair of military telegraph lines	24,961 75	51 25	63 29	.....	25,076 29
Headstones for graves of soldiers in private cemeteries	29,540 00	165 72	.....	.....	29,705 72
Claims for quartermaster's stores and commissary supplies, act July 4, 1864	.....	266,905 22	.....	.....	266,905 22
Claims of loyal citizens for supplies furnished during the rebellion	.....	250 00	.....	.....	250 00
Refunding to States expenses incurred in raising volunteer, act July 17, 1861	.....	255,586 68	.....	.....	255,586 68
Services and supplies of Montana volunteers, in Nez Percés Indian war	.....	125 00	.....	.....	125 00
Reimbursing State and citizens of California for suppressing Modoc Indian hostilities	.....	54 73	.....	.....	54 73
Observation and exploration in the Arctic seas	2,626 67	2,285 83	.....	.....	4,912 50
Cypress Hills National Cemetery, near Brooklyn, New York	15,600 00	.....	.....	.....	15,600 00
Army depot building, Saint Paul, Minn	40,000 00	.....	.....	.....	40,000 00
Military posts, for protection of the Rio Grande frontier	61,738 48	.....	.....	.....	61,738 48
Army and Navy Hospital, Hot Springs, Ark	72,900 00	.....	.....	.....	72,000 00
Constructing jetties and other works at South Pass, Miss. River	.....	150,000 00	.....	.....	150,000 00

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Relief special acts.	Total.
Philadelphia, National Cemetery, Pa	$22,000 00				$22,000 00
Rogue River Indian war		$661 95			661 95
Twenty per cent. additional compensation		694 87			694 87
Transportation of officers and their baggage		13 92			13 92
Construction, maintenance, and repair of military telegraph lines		48 80			48 80
Reimbursement to certain States and Territories for expenses in repelling invasions and supressing Indian hostilities, act March 3, 1885		332,308 13			332,308 13
Pay, transportation, services, and supplies of Washington and Oregon volunteers in 1855 and 1856		2,135 80			2,135 80
Road from Fort Scott to the national cemetery, Kans	9,150 00				9,150 00
Road from Chattanooga to the national cemetery, Tenn	2,500 00				2,500 00
Carson City cemetery, Nev	1,000 00				1,000 00
Fort Gratiot cemetery, Mich	15 00				15 00
Military posts	75,000 00				75,000 00
Republican River Bridge, near Fort Riley, Kans	10,000 00				10,000 00
Quartermaster s depot, Philadelphia, Pa	20,000 00				20,000 00
Capture of Jefferson Davis		293 00			293 00
Engineer appropriations (combined)	10,833,779 72	3,437 96	$4,392 48		10,841,610 16
Subsistence of the Army	1,911,058 25	7,120 58	345 82		1,918,524 65
Horses and other property lost in military service, act May 3, 1849		221,056 23	3,734 94		224,791 17
Support of Military Prison at Fort Leavenworth, Kans	85,522 51				85,522 51
Commutation of rations to prisoners of war in rebel States		33,984 22	220 94		34,205 16
Commutation of rations to prisoners of war in rebel States and soldiers on furlough		4,968 23	31 77		5,000 00
Army pensions (combined)	69,166,088 95	100,129 24	5,654 62		69,271,872 81
Relief of sufferers from overflow of Mississippi River and its tributaries				$500 00	500 00
Relief of estates of James Vance and William Vance, act May 13, 1884				5,500 00	5,500 00
Relief of John C. Herndon, act March 3, 1885				1,785 00	1,785 00
Relief of John M. Dorsey and William F. Shepard, act March 3, 1885				12,767 99	12,767 99
Relief of Fendall Carpenter, act March 3, 1885				4,400 00	4,400 00
Relief of estate of Chester Ashley, act Feb. 27, 1885				1,100 00	1,100 00
Relief of John Taylor & Son, act March 3, 1885				149 50	149 50
Relief of J. H. Hammond, act March 3, 1885				2,000 00	2,000 00
Relief of William H. Davis, act March 3, 1885				6,000 00	6,000 00
Relief of legal representatives of Hugh and Byrd Douglass, deceased, act March 3, 1885				6,299 33	6,299 33
Relief of sufferers from overflow of Ohio River and its tributaries				10 00	10 00
Relief of heirs of Mary Jane Veazie, deceased, act March 3, 1885				2,500 00	2,500 00
Relief of Alexander D. Schenck, act March 3, 1885				107 65	107 65
Relief of Lady Franklin Bay Expedition to the Artic Seas				997 76	997 76

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Relief special acts.	Total.
Relief of John W. Franklin, executor of John Armfield, deceased, act January 14, 1885	.....	.....	.....	$18,000 21	$18,000 21
Relief of R. G. P. White, Peter Hanger and L. T. Green, act February 12, 1885	.....	.....	.....	1,321 00	1,321 00
Relief of Nathan H. Dunphe, act March 3, 1885	.....	.....	.....	2,400 00	2,400 00
Relief of sufferers by loss of steamer J. Don. Cameron, act February 25, 1885	.....	.....	.....	22,304 67	22,304 67
Total	$92,655,932 04	$2,371,345 15	$105,695 04	88,143 11	95,221,115 34

The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,480, on which repayments into the Treasury have been made through the Third Auditor's Office, during the fiscal year ending June 30, 1885, as follows: Deposits on account of War Department, $666,045.75; deposits on account of Interior Department, $13,893,632.82; transfers on account of War and Navy Departments, $86,292.10; transfers on account of Interior Department, $18,426.27; total, $14,660,396.94.

The number of certificates of deposit received, entered, and "listed" during the fiscal year 1885 is 3,084.

REPORT OF THE OPERATIONS OF THE QUARTERMASTER'S DIVISION.

	Money accounts.		Property returns.	Supplemental settlements.	
	Number.	Amount.		Money.	Amount.
On hand per last report	692	$1,706,041 31	565	.....	.....
Received during the fiscal year	3,440	12,604,318 59	2,524	1,311	$1,792,214 68
Total	4,132	14,310,359 90	3,089	1,311	1,792,214 68
Reported during the fiscal year	3,375	11,761,796 07	2,854	1,311	1,792,214 68
Remaining unsettled	757	2,548,563 83	235	.....	.....
Total	4,132	14,310,359 90	3,089	1,311	1,792,214 68

	Signal accounts.			Total.	
	Property.	Money.	Amount.	Number.	Amount.
On hand per last report	195	219	$111,365 69	1,669	$1,817,407 00
Received during the fiscal year	895	163	753,586 79	8,333	15,150,120 06
Total	1,088	382	864,952 48	10,002	16,967,527 06
Reported during the fiscal year	683	331	481,647 29	8,554	14,035,658 04
Remaining unsettled	405	51	383,305 19	1,448	2,931,869 02
Total	1,088	382	864,952 48	10,002	16,967,527 06

ar in which the unsettled accounts were received.

Month.	1884.	1885.	Total.
January			
February		8	8
March		67	67
April		266	266
May		231	231
June		225	225
July			
August			
September			
October	4		4
November	7		7
December			
Total	11	797	808

AVERAGE.

Number of letters written	7,067
Number of clerks employed	19½
Number of vouchers examined	377,048
Number of pages of manuscript written	11,105

REPORT OF THE OPERATIONS OF THE SUBSISTENCE AND ENGINEER'S DIVISION.

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1884	1,407	$1,464,351 39	64	$2,193,234 85
Received during the fiscal year	2,888	3,600,408 36	632	10,779,279 29
Total	4,295	5,064,759 75	696	12,972,514 14
Reported during the fiscal year	3,474	4,349,678 10	317	7,420,176 95
Remaining on hand June 30, 1885	821	715,081 65	379	5,552,337 19

Number of vouchers examined	121,852
Number of letters written	1,772
Number of differences written	1,484
Number of calls answered	5,334
Average number of clerks employed	9

REPORT OF THE OPERATIONS OF THE MISCELLANEOUS CLAIMS DIVISION.

	No.	Amount claimed.	Amount allowed.
On hand June 30, 1884	21,620	$9,389,571.31	
Received during the year	4,259	2,512,464.24	
Total	25,879	11,902,035.55	
Disposed of during the year	3,640	2,431,534.34	$1,213,789.78
On hand June 30, 1885	22,239	9,470,501.21	

Number of letters written during the year, 2,890.

Lost vessels, &c., March 3, 1849.

On hand June 30, 1884	83	$713,493.45	
Received during the year			
Total	83	713,493.45	
	24	134,078.94	74,206.61
Disposed of during the year			
On hand June 30, 1885	59	579,414.51	

Number of letters written during the year, 4.

Oregon and Washington Indian war claims of 1855 and 1856.

On hand June 30, 1884	702	$8,814.38	
Received during the year	26	2,229.86	
Total	728	11,114.24	
Disposed of during the year	28	3,342.00	2,296.55
On hand June 30, 1885	700	7,772,24	

Number of letters written during the year, 46.

REPORT OF THE OPERATIONS OF THE HORSE CLAIMS DIVISION.

	Number.	Amount.
Claims on hand June 30, 1884	11,523	$1,768,573 53
Recorded during the fiscal year	375	54,260 25
Reconsidered during the fiscal year	77	12,224 40
Total	11,975	1,835,060 18
Reported allowed during the year	834	1,107,213 45
Reported disallowed on the above eight hundred and thirty-four claims	.....	19,304 35
Reported rejected during the fiscal year	101	16,976 95
Total disposed of	935	143,494 75
Deducting claims disposed of, there remains on hand June 30, 1885	11,040	1,691,565 43

Number of letters written during the year	16,817
Briefs prepared	8,043
Claims examined and suspended	4,813
Clerks employed	7

REPORT OF THE OPPERATIONS OF THE COLLECTION DIVISION.

	Character of work.					
	Inquiries from Quartermaster-General's Office.	Pension and bounty cases, war of 1812.	Requests from Secretary of Treasury for certified copies of papers.	Inquiries from Claims' Division.	Miscellaneous inquiries.	Cases referred for suit.
On hand July 1, 1884	1,677	6	2	512	18	371
Received during fiscal year	2,602	725	85	1,465	640	82
Totals	4,279	731	87	1,977	658	453
Accomplished during fiscal year	2,275	721	83	1,651	603	33
On hand July 1, 1885	2,004	10	4	326	55	420

Number of entries on registers	5,921
Number of accounts referred to	78,175
Names of soldiers of the war of 1812 abstracted	94,147
Transcripts prepared for authentication	132
Number of letters writttn	4,998

REPORT OF THE OPERATIONS OF THE ARMY PENSIONS DIVISION.

ACCOUNTS of PENSION AGENTS, and AMOUNTS INVOLVED, on hand July 1, 1884, *RECEIVED and AUDITED during the fiscal year, and REMAINING UNSETTLED June* 30, 1885.

	Army pensions.		Arrears of pension.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1884	261	$72,061,737 75	103	$27,439 90	364	$72,089,177 65
Accounts received during fiscal year	270	68,117,380 52	223	44,009 02	493	68,161,389 54
Total	531	140,179,118 27	326	71,448 92	857	140,250,567 19
Accounts reported to Second Comptroller	357	94,956,684 05	148	46,404 41	505	95,003,088 46
Accounts remaining unsettled June 30, 1885	174	45,222,434 22	178	25,044 51	352	45,247,478 73
Total	531	140,179,118 27	326	71,448 92	857	140,250,567 19

MISCELLANEOUS ACCOUNTS RECEIVED and AUDITED during the fiscal year.

	Number.	Amount.
Claims for reimbursement under section 4718 Revised Statutes	1,325	$99,793 76
Claims for lost, destroyed, and canceled pension checks	44	3,262 13
Total	1,369	103,055 89

Notifications of issue of original pension certificates recorded	41,368
Notifications of issue of increase pension certificates recorded	26,524
Notifications of issue of restoration pension certificates recorded	1,925
Notifications of issue of reissue pension certificates recorded	10,169
Transfers noted on rolls	1,431
Changes noted on rolls	2,387
Corrections noted on rolls	2,883
Pension vouchers examined	1,620,850
Payments entered on rolls	1,591,080
Pages of abstract added	55,852
Pages of miscellaneous copied	3,457
Payments corrected	32
Vouchers withdrawn from the files	11,332
Letters received and registered	9,135
Letters written	10,710
Letters copied	4,442
Letters indexed	8,944
Pension checks verified before payment, involving $3,292.71	117
Certificates of deposit designated for listing, involving $13,006,613.93	269

Average number of clerks employed, 53.

The following tables show amounts disbursed by pension agents, during fiscal year 1885, to each class of pensioners, from "Army pensions" and "arrears of Army pensions" funds, together with statement of disbursement during each fiscal year since the consolidation of pension agencies, July 1, 1877, showing the great increase in the pension rolls since, and in consequence of, the passage of the act of March 9, 1878—"War of 1812," and acts of January 25 and March 3, 1879—"Arrears." Also, comparative statement of number of accounts and amounts involved, received at this office, audited and reported to the Second Comptroller, during each fiscal year since July 1, 1869.

AMOUNTS DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1885, as shown by THEIR ACCOUNTS CURRENT.

Agency.	Agent.	Invalids.	Widows.	Minors.
San Francisco, Cal	Henry Cox	$458,010 13	$41,321 04	$10,729 02
Washington, D. C	Theophilus Gaines	1,603,420 76	275,963 24	33,074 16
Do	Sidney L. Wilson	1,419,033,76	214,708 67	21,983 27
Indianapolis, Inda	Fred. Knefler	4,293,514 77	577,546 37	122,790 04
Chicago, Ill	Ada C. Sweet	4,427,162 22	620,661 34	141,977 77
Des Moines, Iowa	Jacob Rich	3,110,104 48	276,457 29	55,487 01
Topeka, Kans	N. A. Adams	3,997,466 22	445,831 54	120,644 70
Louisville, Ky	R. M. Kelly	1,200,458 14	282,046 62	55,913 60
Augusta, Me	Selden Connor	1,473,918 65	173,514 03	18,701 88
Boston, Mass	D. W. Gooch	2,672,149 69	622,552 30	32,815 60
Detroit, Mich	Samuel Post	2,469,757 38	205,504 53	37,256 70
Concord, N. H	E. L. Whitford	118,819 19	6,436 83	5,033 14
Do	Thomas P. Cheney	1,562,165 38	205,923 97	25,904 86
Syracuse, N. Y	T. L. Poole	3,188,873 24	474,325 40	29,731 43
New York City, N. Y	Charles R. Coster	1,848,745 68	440,820 75	31,971 03
Columbus, Ohio	A. T. Wikoff	4,426,440 60	836,247 62	118,593 14
Pittsburgh, Penn	Russell Errett	2,214,563 02	339,656 31	52,472 25
Philadelphia, Pa	H. G. Sickel			
Do	A. Wilson Norris	2,014,899 00	471,416 39	45,849 03
Knoxville, Tenn	Henry R. Gibson	1,846,713 28	522,548 00	79,038 47
Milwaukee, Wis	Edward Ferguson	2.997,528 75	270,949 80	59,290 69
Total		47,343,744 34	7,354,432 57	1,099,257 79

Agency.	Agent.	Dependent relatives.	War of 1812.		Surgeons.
			Survivors.	Widows.	
San Francisco, Cal	Henry Cox	$14,397 87	$1,729 33	$10,707 75	$3,998 00
Washington, D. C	Theophilus Gaines	215,245 85	6,764 01	37,551 47	11,388 15
Do	Sidney L. Wilson	153,025 18	3,963 47	35,379 74	5,819 34
Indinapolis, Ind	Fred. Knefler	365,898 75	7,015 07	59,436 84	30,996 19
Chicago, Ill	Ada C. Sweet	433,045 52	8,329 86	66,244 86	42,998 89
Des Moines, Iowa	Jacob Rich	225,394 38	6,373 87	34,254 21	29,871 64
Topeka, Kans	N. A. Adams	220,723 59	6,817 33	58,517 91	53,319 87
Louisville, Ky	R. M. Kelly	201,468 36	7,323 47	58,910 69	15,966 65
Augusta, Me	Selden Connor	332,579 75	19,081 34	104.112 56	15,922 67
Boston, Mass	D. W. Gooch	429,168 38	15,660 27	104,940 82	24,604 48
Detroit, Mich	Samuel Post	345,514 16	8,690 66	42,312 85	20,961 64
Concord, N. Y	E. L. Whitford	22,591 27	106 67	120 00	148 45
Do	Thomas P. Cheney	295,643 34	10,046 94	58,312 54	12,991 90
Syracuse, N. Y	T. L. Poole	635,279 06	21,309 06	126 938 69	24,794 51
New York City, N. Y	Charles R. Coster	351,240 40	12,094 14	80,338 17	23,664 32
Columbus, Ohio	A. T. Wikoff	627,224 88	16,087 21	126,854 98	49,944 26
Pittsburgh, Pa	Russell Errett	585,940 88	6,337 59	45,036 28	32,121 77
Philadelphia, Pa	H. G. Sickel				
Do	A. Wilson Norris	470,227 16	4,925 06	50,026 42	20,534 91
Knoxville, Tenn	Henry R. Gibson	293,152 14	38,517 05	394,866 88	24,982 00
Milwaukee, Wis	Edward Ferguson	311,660 13	6,848 80	23,402 67	30,001 29
Total		6,559,430 05	208,021 20	1,518,266 33	475,031 13

AMOUNTS DISBURSED by PENSION AGENTS, &c.—Continued.

Agency.	Agent.	Pay and allowances.			Contingent expenses of agents.	Total.
		Salary.	Voucher fees.	Contingent.		
San Francisco, Cal	Henry Cox	$4,000 00	$787 61	$901 45		$546,582 20
Washington, D. C	Theophilus Gaines	2,600 00	5,055 12	2,890 35		2,193,953 11
Do	Sidney L. Wilson	1,140 00	5,086 12	1,840 30		1,862,239 85
Indianapolis, Ind	Fred. Knefler	4,000 00	11,999 86	2,768 22		5,475,966 11
Chicago, Ill	Ada C. Sweet	4,000 00	13,591 38	3,368 67		5,761,380 51
Des Moines, Iowa	Jacob Rich	4,000 00	8,904 12	2,331 03		3,783,178 03
Topeka, Kans	N. A. Adams	4,000 00	9,924 00	2,266 00		4,919,511 16
Louisville, Ky	R. M. Kelly	4,000 00	3,329 37	808 26		1,830,225 16
Augusta, Me	Selden Connor	4,000 00	5,077 36	1,795 10		2,148,703 34
Boston, Mass	D. W. Gooch	4,000 00	10,393 16	1,927 86	$68 25	3,918,280 81
Detroit, Mich	Samuel Post	4,000 00	6,873 13	3,229 80	821 02	3,194,921 87
Concord, N. H	E. L. Whitford	333 33	7 83	150 99		153,747 70
Do	Thos. P. Cheney	3,666 66	5,240 53	1,983 80		2,181,879 92
Syracuse, N. Y	T. L. Poole	4,000 00	10,470 24	3,758 46		4,519,480 09
New York City, N. Y	Charles R. Coster	4,000 00	7,081 51	7,649 04	42 68	2,807,647 72
Columbus, Ohio	A. T. Wikoff	4,000 00	14,842 50	4 738 23		6,224,973 42
Pittsburgh, Pa	Russell Errett	4,000 00	8,047 49	3,736 65		3,291,921 24
Philadelphia, Pa	H. G. Sickel	88 88				88 88
Do	A. Wilson Norris	3,911 12	8,824 88	1,106 77		3,091,720 74
Knoxville, Tenn	Henry R. Gibson	4,000 00	7,389 47	2,004 54		3,213,212 36
Milwaukee, Wis	Edward Ferguson	4,000 00	8,079 61	2,757 10		3,714,519 04
Total		71,999 99	151,005 29	52,012 62	931 95	64,834,133 26

AMOUNT of "ARREARS of ARMY PENSIONS" DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1885.

Agency.	Agent.	Invalids.	Widows.	Voucher fees.	Total.
San Francisco, Cal	Henry Cox	$499 33		$0 30	$499 63
Washington, D. C	Theophilus Gaines	2,372 50	$2,195 67	3 90	4,572 07
Do	Sidney L. Willson	310 82		30	311 12
Indianapolis, Ind	Fred. Knefler	2,818 89	5,151 20	5 40	7,975 49
Chicago, Ill	Ada C. Sweet	2,340 05		2 40	2,342 45
Des Moines, Iowa	Jacob Rich				
Topeka, Kans	N. A. Adams	2,268 74	1,002 67	2 40	3,273 81
Louisville, Ky	R. M. Kelly	1,667 48		60	1,668 08
Augusta, Me	Selden Connor	58 40		30	58 70
Boston, Mass	D. W. Gooch	1,777 00	4,773 14	1 50	6,551 64
Detroit, Mich	Samuel Post	1,532 89	806 33	90	2,340 12
Concord, N. H	Thomas P. Cheney				
Syracuse, N. Y	T. L. Poole	310 67		60	311 27
New York City, N. Y	Charles R. Coster	412 86		60	413 46
Columbus, Ohio	A. T. Wikoff	2,644 12	599 73	3 00	3,246 85
Pittsburgh, Pa	Russell Errett				
Philadelphia, Pa	A. Wilson Norris	1,799 87	860 33	1 80	2,662 00
Knoxville, Tenn	Henry R. Gibson	536 27	528 80	1 20	1,066 27
Milwaukee, Wis	Edward Ferguson	1,972 66		1 50	1,974 16
Total		23,322 55	15,917 87	26 70	39,267 12

TOTAL AMOUNT DISBURSED by PENSION AGENTS during year ended June 30, 1885, to ARMY PENSIONERS and EXAMINING SURGEONS, and ENTIRE EXPENSES of DISBURSING the SAME, INCLUDING SALARIES of AGENTS, CLERK-HIRE, RENT of OFFICES, FUEL, LIGHTS, STATIONERY, and POSTAGE to PENSIONERS and the DEPARTMENTS, &c.

Agency.	Agent.	Disbursements.		
		Army pensions.	Arrears.	Total.
San Francisco, Cal	Henry Cox	$540, 393 14	$499 33	$541, 392 47
Washington, D. C	Theophilus Gaines	2, 183, 407 64	4, 568 17	2, 187, 975 81
Do	Sidney L. Willson	1, 853, 913 43	310 82	1, 854, 224 25
Indianapolis, Ind	Fred. Knefler	5, 457, 198 03	7, 970 09	5, 465, 168 12
Chicago, Ills	Ada C. Sweet	5, 740, 420 46	2, 340 05	5, 742, 760 51
Des Moines, Iowa	Jacob Rich	3, 767, 942 88	.....	3, 767, 942 88
Topeka, Kans	N. A. Adams	4, 903, 321 16	3, 271 41	4, 906, 592 57
Louisville, Ky	R. M. Kelly	1, 822, 087 53	1, 667 48	1, 823, 755 01
Augusta, Me	Seldon Connor	2, 137, 830 88	58 40	2, 137, 889 28
Boston, Mass	D. W. Gooch	3, 901, 891 54	6, 550 14	3, 908, 441 68
Detroit, Mich	Samuel Post	3, 179, 997 92	2, 339 22	3, 182, 337 14
Concord, N. H	E. L. Whitford	153, 255 55	.....	153, 255 55
Do	Thomas P. Cheney	2, 170, 988 93	.....	2, 170, 988 93
Syracuse, N. Y	T. L. Poole	4, 501, 251 39	310 67	4, 510, 562 06
New York, N. Y	Charles R. Coster	2, 788, 874 49	412 86	2, 789, 287 35
Columbus, Ohio	A. T. Wikoff	6, 201, 392 69	3, 243 85	6, 204, 636 54
Pittsburgh, Pa	Russell Errett	3, 276, 137 10	.....	3, 276, 137 10
Philadelphia, Pa	H. G. Sickel	.....	.....	.....
Do	A. Wilson Norris	3, 077, 966 85	2, 660 20	3, 080, 627 05
Knoxville, Tenn	Henry R. Gibson	3, 199, 818 35	1, 065 07	3, 200, 883 42
Milwaukee, Wis	Edward Ferguson	3, 699, 682 33	1, 972 66	3, 701, 654 99
Total				64, 597, 512 71

Agency.	Agent.	Expenses.				Cost for each $1,000 disbursed.
		Pay and allowances.	Contingent expenses of agents.	Arrears fees.	Total.	
San Francisco, Cal	Henry Cox	$5, 689 06	.....	$0 30	$5, 689 36	$10 51
Washington, D. C	Theophilus Gaines	10, 545 47	.....	3 90	10, 549 37	4 82
Do	Sidney L. Willson	8, 326 42	.....	30	8, 326 72	4 49
Indianapolis, Ind	Fred. Knefler	18, 768 08	.....	5 40	18, 773 48	3 43
Chicago, Ill	Ada C. Sweet	20, 960 05	.....	2 40	20, 962 45	3 65
Des Moines, Iowa	Jacob Rich	15, 235 15	.....	.....	15, 235 15	4 04
Topeka, Kans	N. A. Adams	16, 190 00	.....	2 40	16, 192 40	3 30
Louisville, Ky	R. M. Kelly	8, 137 63	.....	60	8, 138 23	4 46
Augusta, Me	Selden Connor	10, 872 46	.....	30	10, 872 76	5 09
Boston, Mass	D. W. Gooch	16, 321 02	$68 25	1 50	16, 390 77	4 19
Detroit, Mich	Samuel Post	14, 102 93	821 02	90	14, 924 85	4 69
Concord, N. H	E. L. Whitford	492 15	.....	.....	492 15	3 21
Do	Thomas P. Cheney	10, 890 99	.....	.....	10, 890 99	5 01
Syracuse, N. Y	T. L. Poole	18, 228 70	.....	60	18, 229 30	4 05
New York, N. Y	Charles R. Coster	18, 730 55	42 68	60	18, 773 83	6 73
Columbus, Ohio	A. T. Wikoff	23, 580 73	.....	3 00	23, 583 73	3 80
Pittsburgh, Pa	Russell Errett	15, 784 14	.....	.....	15, 784 14	4 82
Philadelphia, Pa	H. G. Sickel	88 88	.....	.....	} 13, 933 45	4 52
Do	A. Wilson Norris	13, 842 77	.....	1 80		
Knoxville, Tenn	Henry R. Gibson	13, 394 01	.....	1 20	13, 395 21	4 19
Milwaukee, Wis	Edward Ferguson	14, 836 71	.....	1 50	14, 838 21	4 01
Total					275, 976 55	4 27

UNEXPENDED BALANCES in HANDS of PENSION AGENTS June 30, 1885, which, with the EXCEPTION of "ARREARS," have been DEPOSITED to CREDIT of TREASURER of the UNITED STATES and COVERED into the TREASURY.

Agency.	Agent.	Army pensions.				Arrears of Army pensions.		
		Army.	Surgeons.	Pay and allowances.	Total.	Arrears.	Voucher fees.	Total.
San Francisco, Cal	Henry Cox	$63,104 86	$2 00		$63,106 86	$8,483 24	$13 80	$8,497 04
Washington, D. C	S. L. Willson	86,905 91	180 66		87,086 57	19,689 18	4 70	19,693 88
Indianapolis, Ind	Fred Knefter	163,812 79	3 81	$6,231 92	170,048 52	8,664 49	9 10	8,673 59
Chicago, Ill	Ada C. Sweet	2,578 43	1 11		2,579 54	6,161 96	8 90	6,170 86
Des Moines, Iowa	Jacob Rich	53,923 96			53,923 96	20,000 00	5 00	20,005 00
Topeka, Kans	N. A. Adams	52 84	2 13	6,810 00	6,864 97	8,197 45	7 70	8,205 15
Louisville, Ky	R. M. Kelly	44,339 22	33 35	862 37	45,234 94	17,333 76	3 80	17,337 56
Augusta, Me	Selden Connor	198,097 79	77 33	1,127 54	199,302 66	10,978 08	7 60	10,985 68
Boston, Mass	D. W. Gooch	247,705 94	359 52		248,065 46	16,036 66	96 70	16,133 36
Detroit, Mich	Samuel Post	116,022 72	38 36	897 07	116,960 15	8,132 69	6 10	8,138 79
Concord, N. H	T. P. Cheney	82,002 97	8 10		82,011 07	9,995 00	5 00	10,000 00
Syracuse, N. Y	T. L. Poole	127,639 80	60 63	1,084 08	128,784 51	19,936 80	4 70	19,941 50
New York, N. Y	Charles R. Coster	184,817 89	1,335 68	6,269 45	192,423 02	11,125 88	12 50	11,138 38
Columbus, Ohio	A. T. Wikoff	137,693 66	8,300 00		145,993 66	7,824 93	3 50	7,846 43
Pittsburgh, Pa	Russell Errett	81,271 51	878 23		82,149 74	7,908 54	2 60	7,911 14
Philadelphia, Pa	A. Wilson Norris	92,884 02	465 09		93,349 11	22,339 80	8 20	22,348 00
Knoxville, Tenn	Henry R. Gibson	25,181 45	18 00	1,605 99	26,805 44	8,934 93	3 80	8,938 73
Milwaukee, Wis	Edward Ferguson	5,319 16	51	163 29	5,482 96	9,748 56	3 70	9,752 26
Total		1,713,356 92	11,764 51	25,051 71	1,750,173 14	221,509 95	207 40	221,717 35
Deducting balances due pension agents as follows:								
San Francisco, Cal	Henry Cox			689 06	689 06			
Washington, D. C	S. L. Willson			5,326 42	5,326 42			
Chicago, Ill	Ada C. Sweet			960 05	960 05			
Des Moines, Iowa	Jacob Rich			2,083 47	2,083 47			
Boston, Mass	D. W. Gooch			1,321 02	1,321 02			
Concord, N. H	T. P. Cheney			899 99	899 99			
Columbus, Ohio	A. T. Wikoff			899 88	899 88			
Pittsburgh, Pa	Russell Errett			784 14	784 14			
Philadelphia, Pa	A. Wilson Norris			833 57	833 57			
Total				13,797 60	13,797 60			
Difference		1,713,356 92	11,764 51	11,254 11	1,736,375 54	221,509 95	207 40	221,717 35

AMOUNT, INCLUDING "ARREARS," DISBURSED by PENSION AGENTS during each fiscal year since July 1, 1877, date of CONSOLIDATION of PENSION AGENCIES under EXECUTIVE ORDER of May 7, 1877.

Agency.	Year 1878.	Year 1879.	Year 1880.	Year 1881.	Year 1882.	Year 1883.	Year 1884.	Year 1885.	Total.
San Francisco, Cal	$193, 875 40	$185, 385 10	$352, 169 47	$348, 366 62	$413, 501 33	$402, 600 93	$436, 129 72	$547, 081 83	$2, 879, 110 31
Washington, D. C	1, 882, 377 60	2, 503, 408 88	4, 067, 559 14	3, 800, 304 91	3, 529, 096 51	3, 447, 531 85	3, 474, 698 85	4, 061, 076 15	26, 766, 053 89
Indianapolis, Ind	1, 844, 578 96	2, 132, 797 54	3, 651, 399 01	3, 086, 898 80	4, 658, 366 22	5, 159, 025 30	4, 592, 709 47	5, 483, 941 60	30, 609, 716 90
Chicago, Ill	2, 287, 858 99	2, 734, 286 45	5, 113, 714 62	4, 677, 826 86	5, 292, 489 81	5, 862, 045 22	5, 288, 518 57	5, 763, 722 96	37, 020, 463 48
Des Moines, Iowa	1, 246, 668 44	1, 478, 547 11	3, 030, 138 07	3, 273, 422 53	3, 159, 009 94	3, 650, 943 90	3, 711, 683 34	3, 783, 178 03	23, 333, 591 36
Topeka, Kans	.....	.....	.....	.....	1, 928, 470 25	4, 222, 099 76	4, 225, 568 67	4, 922, 784 97	15, 298, 923 65
Louisville, Ky	804, 270 31	946, 770 57	1, 560, 386 19	1, 031, 738 65	1, 222, 548 21	1, 621, 922 99	1, 493, 010 18	1, 831, 893 24	10, 512, 540 34
New Orleans, La	523, 348 42	391, 822 71	.....	.....	.....	.....	.....	.....	915, 171 13
Augusta, Me	.....	.....	.....	.....	844, 918 14	1, 963, 645 62	1, 815, 651 65	2, 148, 762 04	6, 772, 977 45
Boston, Mass	1, 851, 921 50	2, 436, 463 61	3, 568, 231 90	3, 414, 660 64	3, 729, 684 40	3, 900, 632 10	3, 680, 606 57	3, 924, 832 45	26, 507, 033 17
Saint Louis, Mo	1, 500, 638 15	1, 884, 846 01	3, 371, 059 58	2, 893, 869 61	1, 572, 049 35	.....	.....	.....	11, 222, 462 70
Detroit, Mich	1, 215, 240 14	1, 479, 759 06	2, 359, 265 21	2, 062, 231 80	2, 181, 498 42	2, 783, 406 72	2, 820, 797 20	3, 197, 261 99	18, 099, 460 54
Concord, N. H	1, 916, 134 78	2, 611, 854 45	3, 890, 900 66	3, 417, 707 25	3, 044, 258 65	2, 108, 404 35	2, 040, 063 27	2, 335, 627 62	21, 364, 951 03
Canandaigua, N. Y	1, 936, 464 55	2, 573, 762 73	.....	.....	.....	.....	.....	.....	4, 510, 227 28
New York, N. Y	1, 606, 163 55	2, 011, 849 89	3, 225, 913 76	2, 511, 209 43	2, 491, 176 85	2, 639, 316 08	2, 519, 448 20	2, 808, 061 18	19, 843, 138 94
Syracuse, N. Y	.....	.....	3, 828, 052 30	3, 431, 138 73	3, 769, 614 81	4, 128, 880 41	3, 795, 152 68	4, 519, 791 36	23, 472, 630 29
Columbus, Ohio	2, 565, 577 84	3, 106, 039 70	5, 154, 687 02	4, 408, 119 87	4, 875, 679 24	5, 692, 756 27	5, 425, 357 34	6, 228, 220 27	37, 456, 437 55
Pittsburgh, Pa	1, 341, 519 09	1, 662, 952 96	3, 007, 822 42	2, 754, 920 76	2, 796, 417 62	3, 113, 304 55	3, 145, 791 19	3, 291, 921 24	21, 114, 649 83
Philadelphia, Pa	1, 689, 505 98	2, 180, 987 04	3, 678, 673 94	3, 116, 803 78	3, 057, 967 26	3, 112, 110 69	2, 946, 042 99	3, 094, 560 50	22, 876, 652 18
Knoxville, Tenn	1, 002, 262 81	1, 652, 781 86	3, 228, 926 62	2, 691, 993 54	2, 507, 932 86	2, 866, 820 72	2, 815, 612 72	3, 214, 278 63	19, 980, 609 76
Milwaukee, Wis	1, 156, 755 13	1, 428, 551 60	3, 080, 537 34	2, 836, 249 12	2 715, 010 79	3, 310, 865 93	3, 171, 983 81	3, 716, 493 20	21, 416, 446 92
Total	26, 565, 161 64	33, 402, 867 18	56, 199, 437 25	49, 757, 462 90	53, 789, 690 66	59, 986, 313 39	57, 398, 826 22	64, 873, 489 26	401, 973, 248 70

COMPARATIVE STATEMENT showing number of ACCOUNTS and AMOUNTS INVOLVED, on hand July 1, 1869, together with those RECEIVED and AUDITED each fiscal year since.

	Received.		Audited.	
	No.	Amount.	No.	Amount.
On hand July 1, 1869	637	$34, 811, 593 83	.....	.....
Received and audited fiscal year—				
1870	714	27, 743, 819 29	631	$25, 596, 876 39
1871	930	28, 513, 262 44	789	32, 813, 334 28
1872	684	28, 661, 597 26	900	40, 000, 205 68
1873	711	28, 756, 702 92	795	33, 926, 556 19
1874	864	29, 708, 332 26	786	26, 431, 956 71
1875	798	29, 572, 855 54	619	19, 888, 428 52
1876	741	28, 348, 161 99	1, 150	48, 433, 036 92
1877	834	27, 899, 359 30	952	34, 067, 985 43
1878	538	33, 194, 149 18	715	24, 133, 591 52
1879	256	26, 123, 111 64	281	25, 765, 870 58
1880	547	61, 010, 132 95	277	31, 169, 748 01
1881	449	50, 666, 841 54	555	54, 973, 659 39
1882	455	50, 191, 885 62	416	37, 528, 064 66
1883	1, 796	55, 131, 872 60	1, 773	41, 665, 162 29
1884	1, 868	57, 671, 129 86	1, 819	49, 521, 153 00
1885	1, 862	68, 264, 445 43	1, 874	95, 106, 144 35
Total	14, 684	666, 269, 253 65	14, 332	621, 021, 774 92
Deduct amount audited	14, 332	621, 021, 774 92	.....	.....
Balance on hand June 30, 1885	352	45, 247, 478 73	.....	.....

A comparison of the work of this division during the fiscal year 1885 with that of 1884 shows that of the regular monthly accounts there were—

RECEIVED from PENSION AGENTS.

	No.	Amount.
During year ending June 30, 1885	270	$68, 117, 380 52
During year ending June 30, 1884	219	57, 514, 190 51
Increase during 1885	51	10, 603, 190 01

REPORTED to SECOND COMPTROLLER.

	No.	Amount.
During year ending June 30, 1885	357	$94, 956, 684 05
During year ending June 30, 1884	204	49, 364, 189 46
	153	45, 592, 494 59

	No. vouchers.	Amount.
Paid by pension agents during fiscal year	1, 284, 407	$64, 834, 132 26
Examined in this office and reported to Comptroller	1, 620, 850	95, 003, 088 46
A gain over current work of	336, 443	30, 168, 955 20

Number of vouchers in "unsettled accounts" June 30, 1884	1, 324, 609
Of these there had been examined but not reported to Comptroller	483, 744
Leaving unexamined (covering a period of eight months) June 30, 1884	840, 835
Received during the year 1885	1, 353, 480
Total	2, 194, 315
Number of vouchers examined during year 1885	1, 620, 850
Leaving unexamined (covering a period of five months) June 30, 1885	*573, 465

* Being the 322,544 vouchers of the March, 1885, quarter, and 250,921 (remainder of 318,395) of the December, 1884, quarter.

STATEMENT showing AMOUNT of ADVANCES to, and DISBURSEMENTS by, PENSION AGENTS during fiscal year 1885, *together with UNEXPENDED BALANCES, COVERED INTO the TREASURY during the year and REMAINING ON HAND at CLOSE of BUSINESS, June* 30, 1885.

Agency.	Agent.	Advances.				Disbursements.			
		Army pensions.	Surgeons.	Pay, &c.	Total.	Army pensions.	Surgeons.	Pay, &c.	Total.
San Francisco, Cal	Henry Cox	$600,000 00	$4,000 00	$5,000 00	$609,000 00	$536,895 14	$3,998 00	$5.689 06	$546,582 20
Washington, D. C	Theophilus Gaines	3,000,000 00	20,000 00	15,000 00	3,035,000 00	2,172,019 49	11,388 15	10,545 47	2,193,953 11
Do	S. L. Willson	1,935,000 00	6,000 00	3,000 00	1,944,000 00	1,848,094 09	5,819 34	8,326 42	1,862,239 85
Indianapolis, Ind	Fred. Knefler	14 63 5,590,000 00	31,000 00	25,000 00	14 63 5,646,000 00	5,426,201 84	30,996 19	18,768 08	5,475,966 11
Chicago, Ill	Ada C. Sweet	5,700,000 00	43,000 00	20,000 00	5,763,000 00	5,697,421 57	42,998 89	20,960 05	5,761,380 51
Des Moines, Iowa	Jacob Rich	42 93 4,350,000 00	36,000 00	20,000 00	42 93 4,406,000 00	3,738,071 24	29,871 64	15,235 15	3,783,178 03
Topeka, Kans	N. A. Adams	54 13 4,850,000 00	22 00 53,000 00	23,000 00	76 13 4,926,300 00	4,850,001 29	53,319 87	16,190 00	4,919,511 16
Louisville, Ky	R. M. Kelly	460 10 1,850,000 00	16,000 00	9,000 00	460 10 1,875,000 00	1,806,120 88	15,966 65	8,137 63	1,830,225 16
Augusta, Me	Selden Connor	6 00 2,320,000 00	16,000 00	12,000 00	6 00 2,348,000 00	2,121,908 21	15,922 67	10,872 46	2,148,703 34
Boston, Mass	D. W. Gooch	15 00 4,125,000 00	25,000 00	68 25 15,000 00	15 00 4,165,068 25	3,877,287 06	24,604 48	68 25 16,321 02	3,918,280 81
Detroit, Mich	Samuel Post	61 00 3,275,000 00	21,000 00	821 02 15,000 00	61 00 3,311,821 02	3,159,036 28	20,961 64	821 02 14,102 93	3,194,921 87
Concord, N. H	E. L. Whitford	280,000 00	10,000 00	8,000 00	298,000 00	153,107 10	148 45	492 15	153,747 70
Do	Thomas P. Cheney	2,240,000 00	13,000 00	10,000 00	2,263,000 00	2,157,997 03	12,991 90	10,890 99	2,181,879 92
Syracuse, N. Y	T. L. Poole	4,900,000 00	30,000 00	30,000 00	4,960,000 00	4,476,456 88	24,794 51	18,228 70	4,519,480 09
New York City	Charles R. Coster	28 06 2,950,000 00	25,000 00	42 68 25,000 00	28 06 3,000,042 68	2,765,210 17	23,664 32	42 68 18,730 55	2,807,647 72
Columbus, Ohio	A. T. Wikoff	14 39 6,590,000 00	58,300 00	30,087 63	14 39 6,678,387 63	6,151,448 43	49,944 26	23,580 73	6,224,973 42
Pittsburgh, Pa	Russell Errett	286 84 3,325,000 00	33,000 00	15,000 00	286 84 3,373,000 00	3,244,015 33	32,121 77	15,784 14	3,291,921 24
Philadelphia, Pa	H. G. Sickel							88 88	88 88
Do	A. Wilson Norris	227 08 3,150,000 00	21,000 00	9 20 13,000 00	236 28 3,184,000 00	3,057,343 06	20,534 91	13,842 77	3,091,720 74
Knoxville, Tenn	H. R. Gibson	19 80 3,200,000 00	25,000 00	15,000 00	19 80 3,240,000 00	3,174,836 35	24,982 00	13,394 01	3,213,212 36
Milwaukee, Wis	E. Ferguson	3,675,000 00	2 00 30,000 00	15,000 00	2 00 3,720,000 00	3,669,680 84	30,001 49	14,836 71	3,714,519 04
Total advances		67,905,000 00	516,600 00	324,019 58	68,745,619 58	64,083,152 28	475,031 13	275.949 85	64,834,133 26
Recovered by agents, on account of overpayments and deposits to their own credit		1,229 96	24 00	9 20	1,263 16				
Total		67,906,229 96	516,624 00	324,028 78	68,746,882 74	64,083,152 28	475,031 13	275,949 85	64,834,133 26

STATEMENT showing AMOUNT of ADVANCES to, and DISBURSEMENTS by, PENSION AGENTS during fiscal year 1885, *&c.*—Continued.

Agency.	Agent.	Balance covered into the Treasury.				Balance on hand June 30, 1885.			
		Army pensions.	Surgeons.	Pay, &c.	Total.	Army pensions.	Surgeons.	Pay, &c.	Total.
San Francisco, Cal	Henry Cox					$63,104 86	$2 00	$689 06	$62,417 80
Washington, D. C	Theophilus Gaines	$827,980 51	$8,611 85	*$4,357 31	$840,949 67				
Do	S. L. Willson					86,905 91	180 66	5,326 42	81,760 15
Indianapolis, Ind	Fred. Knefler					163,812 79	3 81	6,231 92	170,048 52
Chicago, Ill	Ada S. Sweet					2,578 43	1 11	960 05	1,619 49
Des Moines, Iowa	Jacob Rich	558,047 73	6,128 36	6,848 32	571,024 41	53,923 96		2,083 47	51,840 49
Topeka, Kans	N. A. Adams					52 84	2 13	6,810 00	6,864 97
Louisville, Ky	R. M. Kelly					44,339 22	33 35	862 37	45,234 94
Augusta, Me	Selden Connor					198,097 79	77 33	1,127 54	199,302 66
Boston, Mass	D. W. Gooch	22 00			22 00	247,705 94	395 52	1,321 02	246,780 44
Detroit, Mich	Samuel Post					116,024 72	38 36	897 07	116,960 15
Concord, N. H	E. L. Whitford	126,892 90	9,851 55	7,507 85	144,252 30				
Do	Thomas P. Cheny					82,002 97	8 10	890 99	81,120 08
Syracuse, N. Y	T. L. Poole	295,903 32	5,144 86	10,687 22	311,735 40	127,639 80	60 63	1,084 08	128,784 51
New York City	Charles R. Coster					184,817 89	1,335 68	6,269 45	192,423 02
Columbus, Ohio	A. T. Wikoff	300,872 30	55 74	7,406 78	308,334 82	137,693 66	8,300 00	899 88	145,093 78
Pittsburgh, Pa	Russell Errett					81,271 51	878 23	784 14	81,365 60
Philadelphia, Pa	H. G. Sickel							88 88	88 88
Do	A. Wilson Norris					92,884 02	465 09	833 57	92,515 54
Knoxville, Tenn	H. R. Gibson	2 00			2 00	25,181 45	18 00	1,605 99	26,805 44
Milwaukee, Wis	E. Ferguson					5,319 16	51	163 29	5,482 96
Total advances		2,109,720 76	29,792 36	36,807 48	2,176,320 60	1,713,356 92	11,800 51	25,051 71	1,736,420 54
Recovered by agents, on account of overpayments and deposited to their own credit								†13,877 48	†88 88
Total		2,109,720 76	29,792 36	36,807 48	2,176,320 60	1,713,356 92	11,800 51	11,174 23	1,736,331 66

* $97.22 claimed by Mr. Gaines as due him on account of salary and fees not deposited.

† Overdrawn.

DR. RECAPITULATION OF ARMY PENSION AGENTS' ACCOUNTS. CR.

	Army pensions.	Surgeons.	Pay, &c.	Total.		Army pensions.	Surgeons.	Pay, &c.	Total.
To advances from the Treasury	$67,905,000 00	$516,600 00	$324,019 58	$68,745,619 58	By disbursements	$64,083,152 28	$475,031 13	$275,949 85	$64,834,133 26
To amounts recovered from pensioners during the year 1885 and deposited to agents' credit	1,229 96	24 00	9 20	1,263 16	By balances covered into the Treasury during year.	2,109,720 76	29,792 36	36,807 48	2,176,320 60
					By balances on hand June 30, 1885	1,713,356 92	11,809 51	11,174 23	1,736,331 16
					By amount held by T. Gaines			97 22	97 22
Total	67,906,229 96	516,624 00	324,028 78	68,746,882 74	Total	67,906,229 96	516,624 00	324,028 78	68,746,882 74

In presenting the foregoing report it will be observed that I have made no recommendation touching the working methods of the office, but have confined myself to a plain statement of its operations during the last fiscal year as they appear upon the record. Whatever changes may be required in the future will be suggested or made as the necessities of the public service may seem to demand, and then only to meet the positive exigencies as they arise.

Very respectfully,

JNO. S. WILLIAMS,
Third Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 15, 1885.

SIR: In submitting the annual report of the work of this Bureau, I have the honor to state that, having taken charge only on the 12th of May last, I am not prepared to speak in detail of the business of the fiscal year ending June 30, except such as has been performed since I took charge.

Upon taking control I found the work was considerably behind, due primarily to the inadequate force, as the business had been steadily increasing, while there had been no increase of clerks; and, besides this, the demand made upon the office for information and evidence to be used in the preparation of cases and before the courts of inquiry, courts-martial, and the criminal courts of the District engaged in the investigation and trials of Navy Department officials has interfered greatly with the conduct of the business and delayed the prompt adjustment of claims and accounts. I have estimated for an increase of force for the ensuing fiscal year, which I believe will enable the office to bring the work, and keep it, up to date.

PAYMENTS ON NAVAL CONTRACTS.

At present the Secretary of the Navy determines whether a naval contract is legal and has been performed, and he also orders payments to the contractors by Navy paymasters. The paymaster's account containing the vouchers for these payments is rendered from two to five months after the payments are made, and in many cases the paid voucher constitutes the first information to the Fourth Auditor of the existence of the contract or of any payment thereon.

The result is that the accounting officers are unable to properly protect the interests of the Government. If the payment appears to have been illegal, they can do nothing more than certify that the money is due the United States from the paymaster, the contractor, or the officer who ordered the payment, and make an effort to recover the amount. In many cases the paymaster is not a party to the contract, nor is he charged with the duty of seeing that it has been performed; he simply makes payment upon an order which he regards as obligatory. To hold him responsible is unjust; juries almost invariably discharge the sureties if they are pursued; and an effort to recover the money from the

officer who ordered the payment, under section 285, Revised Statutes, or from the contractor, in many cases will result in failure.

In view of this state of affairs I am convinced that all payments on naval contracts should be made through the Treasury Department on accounts stated with the contractor. The proper officer of the Navy should certify that the contract has been performed and that the money is due, and accompany his certificate with the information upon which it is based.

AUDIT OF CIVIL EXPENDITURES OF THE NAVY DEPARTMENT.

The law provides that "the Fourth Auditor shall receive and examine all accounts accruing in the Navy Department or relative thereto." In practice, however, that officer's jurisdiction has been confined to the accounts pertaining to the naval establishment proper, while those for salaries and the miscellaneous expenses of the various Bureaus and offices constituting the Navy Department have been adjusted by the First Auditor. Confusion frequently results from this, as it is not easy in many cases to distinguish the civil expenditures of the Navy Department from those which pertain strictly to the naval service. For instance, the accounts of the Naval Observatory, Hydrographic Office, and Nautical Almanac, which until recently were audited in this office, are now adjusted by the First Auditor, although there have been no changes in the relations of those offices to the naval service. The change in the adjustment of their accounts seems to rest mainly upon the fact that the money for their expenditures has recently been appropriated in the act for the legislative, executive, and judicial expenses of the Government, instead of in that making appropriations for the naval service, as formerly. I therefore recommend that the law defining the duties of the Fourth Auditor be given full operation, and that *all* accounts accruing in the Navy Department or relative thereto, whether pertaining to the civil or the naval service, be audited in this office.

WANT OF SYSTEM IN PROPERTY ACCOUNTABILITY.

The control of the accounting officers over the money appropriated for the naval service ceases on its expenditure, and they have no jurisdiction over the public property which has been procured by such expenditure.

Congress has endeavored to protect the public interests by enacting that expenditures shall not exceed specific appropriations; that money shall not be transferred from one appropriation to another; that unexpended balances at the close of a fiscal year and money received from sales of public property shall be returned to the general fund of the Treasury. These enactments may be easily defeated by the operations of the Bureaus of the Navy Department in transferring property from one to another. There are indications that the loss to the Government through the misapplication of public property equals that resulting from the improper disbursement of money. To correct this, so far as the Navy Department is concerned, the law should provide for a system of naval property accountability similar to that now provided for the Quartermaster's and Commissary Departments of the Army. The adjustment of the accounts should be imposed upon the accounting officers of the Treasury on the same considerations of independence and uniformity which gave them the supervision of the money accounts of the Navy Department.

It may be proper here to state that the three subjects above recited have been, and are now, under consideration by the Departments interested.

EXPENSES OF THE BOARD OF VISITORS TO ANNAPOLIS.

I find in the expenditures under the appropriation for the expenses of the Board of Visitors to the Naval Academy that apparently unnecessary expenses are incurred. I respectfully recommend that the allowance be fixed, as in the case of the Board of Visitors to the Military Academy, by the act approved June 11, 1878 (Stats. at Large, vol. 20, page 110), viz, mileage at 8 cents per mile and $5 per diem for expenses during each day of service at the Academy, thus securing uniformity of compensation.

EXPENDITURES FOR 1885.

The following table exhibits the appropriations and expenditures for the fiscal year ending June 30, 1885.

The sums in the column of expenditures, as shown by vouchers, include returns from foreign stations and vessels abroad, received and charged to the appropriations since the close of the fiscal year, as the liability was incurred within that period; hence the apparent discrepancy between the amount drawn out by warrant and the expenditures by vouchers.

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, for the fiscal year ending June 30, 1885.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Pay of the Navy	.....	$8,100 155 75	$6,832,983 50	$2,267,172 25	$7,249,589 41	.....	.....
Pay, miscellaneous	1885	339,691 87	335,993 42	3,698 45	404,739 24	$75,589 71	.....
Contingent, Navy	1885	57,500 00	54,165 74	3,334 26	51,960 50	.....	.....
Pay, Marine Corps	.....	878,180 96	603,094 89	275,086 07	602,994 72	.....	.....
Contingent, Marine Corps	1885	25,000 00	24,999 61	39	24,546 65	50 84	.....
Provisions, Marine Corps	1885	60,000 00	56,306 13	3,693 87	55,808 21	.....	.....
Clothing, Marine Corps	1885	77,000 00	76,957 72	42 28	76,676 90	.....	.....
Fuel, Marine Corps	1885	18,000 00	15,169 27	2,830 73	17,133 84	.....	.....
Military stores, Marine Corps	1885	9,786 50	9,185 74	600 76	7,970 53	.....	.....
Transportation and recruiting, Marine Corps	1885	10,000 00	9,967 20	32 80	11,983 43	1,983 43	.....
Repairs barracks, Marine Corps	1885	12,250 00	10,741 86	1,508 14	11,069 14	.....	.....
Forage for horses, Marine Corps	1885	5,400 00	3,127 67	2,272 33	2,567 85	.....	.....
Pay, professors and others, Naval Academy	1885	53,559 00	50,854 40	2,704 60	50,754 19	.....	.....
Pay, watchmen and others, Naval Academy	1885	33,044 00	22,200 00	844 00	21,805 17	.....	.....
Pay, mechanics and others, Naval Academy	1885	14,583 60	14,195 00	388 60	14,040 24	.....	.....
Pay, steam employés and others, Naval Academy	1885	7,669 50	7,400 00	269 50	7,209 18	.....	.....
Repairs, Naval Academy	1885	21,000 00	21,000 00	.....	20,075 48	.....	.....
Heating and lighting, Naval Academy	1885	17,000 00	17,000 00	.....	16,719 55	.....	.....
Library, Naval Academy	1885	2,000 00	2,000 00	.....	1,274 47	.....	.....
Stationery, Naval Academy	1885	2,000 00	2,000 00	.....	1,543 27	.....	.....
Board of Visitors, Naval Academy	1885	1,500 00	1,500 00	.....	1,476 57	.....	.....
Chemistry, Naval Academy	1885	2,500 00	2,500 00	.....	1,829 61	.....	.....
Miscellaneous, Naval Academy	1885	34,600 00	34,600 00	.....	31,554 21	.....	.....
Stores, Naval Academy	1885	800 00	800 00	.....	800 00	.....	.....
Materials, Naval Academy	1885	1,000 00	1,000 00	.....	1,000 00	.....	.....
Bureau of Navigation.							
Navigation and navigation supplies	1885	87,500 00	70,543 72	16,956 28	75,177 93	.....	.....
Contingent, navigation	1885	3,500 00	3,069 41	430 59	3,133 88	.....	.....
Civil establishment, navigation	1885	5,000 00	5,000 00	.....	4,720 57	.....	.....
Steel cruisers, navigation	.....	30,000 00	1,510 40	28,489 60	1,440 17	.....	.....
Velocity of Light	.....	1,004 90	148 13	.....	147 63	.....	$856 77
Survey of the west coast of Mexico	.....	11,547 60	11,392 10	155 50	11,531 04	.....	.....
Charts of the Amazon and Madeira Rivers	.....	2,927 11	462 00	.....	386 70	.....	2,465 11
Compass-testing house	.....	7,000 00	.....	7,000 00	.....	.....	.....
Observation transit of Venus	.....	10,009 55	4,175 80	5,833 75	3,920 00	.....	.....
Charts of the Pacific coast of Mexico	.....	11 49	.....	.....	.....	.....	11 49
Bureau of Ordnance.							
Ordnance and ordnance stores	1885	125,000 00	117 736 88	7,263 12	122,443 02	.....	.....
Repairs, ordnance	1885	15,000 00	9,514 52	5,485 48	9,413 98	.....	.....

Contingent, ordnance	1885	3,000 00	2,999 39	61	3,210 29	236 25	
Civil establishment, ordnance	1885	5,000 00	4,996 53	3 47	4,942 58		
Steel rifle breech-loading guns	1885	41,632 50	40,902 99	729 51	39,746 83		
Torpedo corps	1885	50,000 00	43,837 13	6,162 87	39,174 56		
Steel cruisers	1885	500,000 00	308,306 32	191,693 68	393,127 44		
Breech-loading rifle cannon		80,000 00		80,000 00			
Testing American armor		25,000 00		25,000 00			
Wire-wound guns		4,000 00		4,000 00			
Testing Clark's deflective turrets		9,538 50	2,112 79	7,425 71	12,061 44		
Ordnance material, proceeds of sales		5,452 82	2,809 24	2,643 58	2,867 04		
Sale of small-arms		2,685 69	2,453 88	231 81	2,684 40		
Bureau of Equipment and Recruiting.							
Equipment of vessels	1885	750,000 00	682,122 21	67,877 79	753,847 86	32,412 17	
Transportation and recruiting, equipment and recruiting	1885	25,000 00	24,921 44	78 56	40,375 32	17,115 05	
Contingent, equipment and recruiting	1885	10,000 00	9,983 00	17 00	13,586 02	3,418 65	
Civil establishment, equipment and recruiting	1885	9,000 00	8,799 25	200 75	8,600 34		
Naval training station, Coaster's Harbor Island, R. I	1885	21,000 00	18,048 07	2,951 93	17,885 27		
Steel cruisers		78,600 00	59,541 89	19,058 11	58,089 69		
Bureau of Yards and Docks.							
Maintenance, yards and docks	1885	200,000 00	192,980 70	7,019 30	192,185 25		
Contingent, yards and docks	1885	15,000 00	12,546 12	2,453 88	11,887 09		
Civil establishment, yards and docks	1885	24,000 00	24,000 00		23,420 94		
Naval Asylum, Philadelphia	1885	59,813 00	46,054 45	13,758 55	45,232 16		
Navy-yard, Brooklyn	1885	77,362 00	32,133 03	45,228 97	31,790 28		
Navy-yard, Mare Island	1885	250,000 00	186,141 18	63,858 82	185,978 71		
Repairs and preservation at navy-yards	1885	125,000 00	121,646 34	3,353 66	120,391 81		
Bureau of Medicine and Surgery.							
Medical department	1885	40,000 00	19,349 58	20,650 42	28,637 81		
Naval hospital fund	1885	30,000 00	29,974 21	25 79	29,902 99		
Naval hospital fund (no limit)		166,142 40	49,278 45	116,863 95	49,181 91		
Contingent, medicine and surgery	1885	25,000 00	16,710 22	8,289 78	16,641 90		
Repairs, medicine and surgery	1885	10,000 00	8,726 98	1,273 02	8,722 39		
Civil establishment, medicine and surgery	1885	20,000 00	19,577 33	422 67	19,700 75		
Bureau of Provisions and Clothing.							
Provisions, Navy	1885	1,100,000 00	983,979 72	116,020 28	1,149,932 73	66,177 03	
Contingent	1885	35,000 00	28,475 88	6,524 12	29,008 75		
Civil establishment	1885	6,000 00	6,000 00		5,816 62		
Clothing		711,155 87	148,461 65	562,694 22	182,450 85		
Small stores		240,214 47	73,304 02	166,910 45	77,232 07		
Bureau of Construction and Repair.							
Completing U. S. S. Mohican		50,000 00	50,000 00		49,997 95		
Construction and repair	1885	1,000,000 00	972,847 86	27,152 12	979,657 96		
Civil establishment	1885	20,000 00	17,815 75	2,184 25	17,698 58		
Double-turreted monitors		201,880 26	174,600 19		174,162 75		27,280 07

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Steel cruisers, construction and repair	.....	$1,037,019 84	$740,918 57	$296,101 27	$736,602 89	.....	.....
Steel cruisers, Act March 3, 1883	1883	13,646 96	12,693 58	953 38	11,709 07	.....	.....
Care of monitors	.....	5,000 00	.....	5,000 00	.....	.....	.....
Bureau of Steam Engineering.							
Steam machinery	1885	920,000 00	801,783 42	118,217 58	835,910 50	.....	.....
Contingent	1885	1,000 00	.....	1,000 00	.....	.....	.....
Civil establishment	1885	10,000 00	9,002 48	997 52	8,946 41	.....	.....
Steel cruisers, machinery	.....	706,983 57	392,666 22	314,317 35	392,656 22	.....	.....
Machinery double-turreted monitor	.....	465,378 99	233,631 28	231,747 71	233,631 28	.....	.....
Miscellaneous Appropriations.							
Contingent, Navy	1884	8,471 02	5,552 66	2,918 36	5,285 69	.....	.....
Pay, miscellaneous	1884	21,518 88	20,965 22	553 66	72,113 05	$26,694 68	.....
Contingent, Marine Corps	1884	224 58	223 53	1 05	1,685 38	241 52	.....
Transportation and recruiting, Marine Corps	1884	735 51	234 50	501 01	665 97	.....	.....
Provisions, Marine Corps	1884	1,688 51	.....	1,688 51	10,557 69	.....	.....
Clothing, Marine Corps	1884	2,132 09	.....	2,132 09	600 15	.....	.....
Fuel, Marine Corps	1884	13 45	.....	13 45	3,570 30	.....	.....
Military stores, Marine Corps	1884	705 35	.....	705 35	527 81	.....	.....
Forage for horses, Marine Corps	1884	2,599 55	.....	2,599 55	304 36	.....	.....
Repairs, barracks, Marine Corps	1884	4,500 00	4,240 94	259 06	4,445 33	.....	.....
Pay, professors, Naval Academy	1884	977 25	76 08	901 17	81 88	.....	.....
Pay, mechanics, Naval Academy	1884	45	.....	45	.....	.....	.....
Pay, steam employés, Naval Academy	1884	95 74	.....	95 74	.....	.....	.....
Repairs, Naval Academy	1884	24 69	.....	24 69	2,741 63	.....	.....
Chemistry, Naval Academy	1884	5 79	.....	5 79	414 96	.....	.....
Board of Visitors, Naval Academy	1884	24 02	.....	24 02	12 16	.....	.....
Library, Naval Academy	1884	23	.....	23	1,384 61	.....	.....
Stationery, Naval Academy	1884	.....	.....	.....	485 87	.....	.....
Miscellaneous	1884	.....	.....	.....	884 86	.....	.....
Navigation	1884	25,097 55	20,478 10	4,619 45	14,519 26	.....	.....
Contingent, navigation	1884	171 89	95 83	76 06	178 71	.....	.....
Civil establishment, navigation	1884	45 18	.....	45 18	49 26	.....	.....
Ocean surveys, navigation	1884	2,893 09	756 39	2,136 70	61 30	.....	.....
Ordnance	1884	6,909 88	6,831 99	77 89	6,942 48	.....	.....
Repairs, ordnance	1884	1,434 66	1,371 51	63 15	2,180 31	.....	.....
Steel rifled breech-loading guns	1884	52,581 60	24,343 24	28,238 36	8,808 20	.....	.....
Civil establishment, ordnance	1884	5 24	.....	5 24	.....	.....	.....
Torpedo Corps	1884	4,310 51	3,096 08	1,214 43	7,784 22	.....	.....
Torpedo	1884	100,000 00	.....	100,000 00	.....	.....	.....
Contingent, ordnance	1884	610 58	433 25	177 33	293 50	.....	.....

Equipment of vessels	1884	7,155 59	3,868 24	3,287 35	10,066 89		
Transportation and recruiting, equipment and recruiting	1884	5,682 68	745 29	4,937 39	1,663 45		
Contingent, equipment and recruiting	1884	1,099 31	478 67	620 64	2,313 79		
Civil establishment, equipment and recruiting	1884	117 56		117 56	49 32		
Naval training station, Coaster's Harbor Island	1884	6,250 56	6,093 99	156 57	5,501 73		
Maintenance, yards and docks	1884	4,103 95	3,740 58	363 37	4,569 05		
Contingent, yards and docks	1884	8,762 77	6,174 19	2,588 58	6,174 21		
Civil establishment, yards and docks	1884	112 15	2 10	110 05	110 95		
Navy-yard, Washington	1884	5,421 27		5,421 75			
Repairs and preservation, navy-yards	1884	7,156 18	6,411 74	744 44	8,413 57		
Naval Asylum, Philadelphia	1884	12,858 08	10,830 54	2,027 54	10,363 70		
Closed navy-yards and stations	1884	38 59		39 59	95 30		
Navy-yard, Mare Island, Cal	1884	61,009 18	61,009 18		61,009 18		
Medical Department	1884	15,136 19	15,101 95	34 24	12,648 63		
Naval hospital fund	1884	58 77	45 00	13 77			
Contingent, medicine and surgery	1884	10,636 58	3,700 66	6,945 42	3,485 12		
Repairs, medicine and surgery	1884	553 52	2 81	550 71	207 02		
Civil establishment, medicine and surgery	1884	192 40	81 49	110 91	190 00		
Provisions, Navy	1884	100,017 49	99,564 41	453 08	53,460 90		
Contingent, provisions and clothing	1884	9,560 62	7,226 88	2,333 74	7,772 20		
Civil establishment, provisions and clothing	1884	26		26	83 60		
Construction and repair	1884	48,026 69	44,315 49	3,711 20	43,306 65		
Civil establishment, construction and repair	1884	2,995 06		2,995 06	221 90		
Steam machinery	1884	67,170 80	62,795 76	4,375 04	66,253 71		
Contingent, steam engineering	1884	494 25		494 25			
Civil establishment, steam engineering	1884	968 05		968 05	53 42		
Pay, miscellaneous	1883	51,233 60	51,233 60		4,318 49	4,746 95	
Contingent, Navy	1883	2,164 40	2,164 40		2,092 20		
Contingent, Marine Corps	1883	769 62	48 94		48 94		720 68
Provisions, Marine Corps	1883	1,878 25	961 41		965 16		916 84
Fuel, Marine Corps	1883	944 71	358 21		358 21		586 50
Transportation and recruiting, Marine Corps	1883	619 23	30 00				589 23
Repairs, barracks, Marine Corps	1883	1,155 65	1,155 65		1,201 60	45 95	
Clothing, Marine Corps	1883	3,641 61					3,641 61
Military stores, Marine Corps	1883	336 57					336 57
Forage for horses, Marine Corps	1883	2,063 03					2,063 03
Pay professors, Naval Academy	1883	320 50	152 78		152 78		167 72
Pay mechanics, Naval Academy	1883	18					18
Pay steam employés, Naval Academy	1883	100 85					100 85
Board of Visitors, Naval Academy	1883	8 25					8 25
Chemistry, Naval Academy	1888	43 52			423 38		43 52
Miscellaneous, Naval Academy	1883	25		25			
Navigation and navigation supplies	1883	25	25				
Contingent, navigation	1883	99 74	6 38		6 38		93 36
Copper plates, Hydrographic Office	1883	4,724 96	3,740 80	984 16	3,743 10		
Civil establishment, navigation	1883	1 98					1 98
Hydrographic work	1883	45					45
Naval Observatory	1883	3 08					3 08
Ordnance and ordnance stores	1883	5,147 16	4,969 61		4,969 61		177 55
Contingent, ordnance	1883	502 24	372 89		518 69		129 35
Civil establishment, ordnance	1883	4 36					4 36
Repairs, ordnance	1883	1,708 91					1,708 91

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Torpedo Corps	1883	$1 39					$1 39
Equipment of vessels	1883	949 44	$949 44				
Contingent, equipment and recruiting	1883	60 47	60 47		$60 07		
Civil establishment, equipment and recruiting	1883	55 85					55 85
Recruiting, equipment and recruiting	1883	7,259 62					7,259 62
Transportation of enlisted men, equipment and recruiting	1883	5,816 17					5,816 17
Maintenance, yards and docks	1883	304 45	13 32				291 13
Maintenance, yards and docks	1883 1884	7 83		$7 83			
Contingent, yards and docks	1883	623 35	618 95		618 95		4 40
Civil establishment, yards and docks	1883	21 86					21 86
Repairs and preservation, navy-yards	1883	11,101 00					11,101 00
Navy-yard, Brooklyn	1883	2 70					2 70
Navy-yard, Washington	1883	2,585 89					2,585 89
Navy-yard, Norfolk	1883	1 69					1 69
Navy-yard, Mare Island	1883	90					90
Naval training stations, Coaster's Harbor Island	1883	4 53					4 53
Naval Asylum, Philadelphia	1883	1,024 51					1,024 51
Medical department	1883	3,949 63	2,566 84				1,382 79
Contingent, medicine and surgery	1883	1,650 42	37 80		37 80		1,612 62
Civil establishment, medicine and surgery	1883	691 05					691 05
Repairs, medicine and surgery	1883	559 52					559 52
Naval hospital fund	1883	14 15					14 15
Naval laboratory	1883	622 57					622 57
Museum of hygiene	1883	9 14					9 14
Provisions, Navy	1883	60 80	60 80		39 80		
Civil establishment, provisions and clothing	1883	615 87					615 87
Contingent, provisions and clothing	1883	31.955 06					31,955 06
Construction and repair	1883	2,324 00	2,324 00		2,323 77		
Civil establishment, construction and repair	1883	2,099 07					2,099 07
Steam machinery	1883	2,219 58	572 32		572 32		1,647 26
Civil establishment, steam engineering	1883	584 16					584 16
Pay, miscellaneous	1882				1,976 70	$1,976 70	
Contingent, Marine Corps	1882	2,614 67	2,527 48				87 19
Provisions, Marine Corps	1882				24 00		
Provisions, Navy	1882				10 20	10 20	
Construction and repair	1882	51,091 51					51,091 51
Steam machinery	1882	8,966 91	2,573 93		2,573 93		6,392 98
Contingent, Marine Corps	1881				2 03	2 03	
Military stores, Marine Corps	1881				15 24	15 24	
Forage for horses, Marine Corps	1881				25 43	25 43	
Contingent, Marine Corps	1880				177 04	177 04	

	1879					
Pay, miscellaneous		244 27				244 27
Allowance for reduction of wages prior to July 1, 1882		11 44	11 44		11 44	
Bounty, destruction of enemy's vessels, act July 7, 1884		143,644 47	87,209 63	56,434 84	79,368 29	
Bounty, destruction of enemy's vessels, prior to July 1, 1879		55 36	12 24	43 12	12 24	
Bounty, destruction of enemy's vessels, prior to July 1, 1881		29 64	29 64		24 63	
Bounty, destruction of enemy's vessels, prior to July 1, 1882		588 79	588 79		557 81	
Bounty, destruction of enemy's vessels, prior to July 1, 1877		49 20		49 20		
Bounty, destruction of enemy's vessels, prior to July 1, 1878		71 11		71 11		
Bounty, destruction of enemy's vessels, prior to July 1, 1880		17 45		17 45		
Contingent, equipment and recruiting, 1879 and prior years		2 64		2 64		
Contingent, equipment and recruiting, 1882 and prior years		483 30	482 72	58	470 72	
Contingent, yards and docks, 1882 and prior years		548 80	548 80		548 80	
Contingent, Navy, 1882 and prior years		2,274 91	2,274 91		2,274 91	
Contingent, ordnance, 1882 and prior years		335 60	335 60		335 60	
Contingent, provisions and clothing, 1882 and prior years		929 78	899 58	30 20	899 58	
Contingent, medicine and surgery, 1882 and prior years		12 84	01	12 83	01	
Contingent, Marine Corps, 1881 and prior years		177 04		177 04		
Contingent, Marine Corps, 1882 and prior years		82 32	75 19	7 13	76 79	
Construction and repair, 1882 and prior years		1,505 54	993 37	512 17	921 37	
Construction and repair, act June 14, 1878		58,291 39	1,647 29	56,644 10	1,647 29	
Destruction of clothing and bedding for sanitary reasons		593 53	398 06		333 92	195 47
Enlistment bounty to seamen prior to July 1, 1877		33 35		33 35		
Enlistment bounty to seamen prior to July 1, 1878		100 00		100 00		
Enlistment bounty to seamen prior to July 1, 1879		75 00	66 67	8 33		
Enlistment bounty to seamen prior to July 1, 1880		6 63				6 63
Enlistment bounty to seamen prior to July 1, 1881		2,276 47	2,276 47		2,276 47	
Enlistment bounty to seamen prior to July 1, 1882		2,501 71	2,501 71		2,491 74	
Extra pay to officers and men who served in the Mexican war		122,639 81	122,639 81		124,450 33	
Expenses in connection with the Arctic Exploring Expedition		11,590 88	2,363 52	9,227 36	6,384 00	
Indemnity for lost clothing		8,986 54	8,986 54		9,812 87	
Indemnity for lost clothing prior to July 1, 1876		120 00		120 00		
Indemnity for lost clothing prior to July 1, 1877		60 00		60 00		
Indemnity for lost clothing prior to July 1, 1878		40 00		40 00		
Indemnity for lost clothing prior to July 1, 1881		360 00	360 00		360 00	
Indemnity for lost clothing prior to July 1, 1882		2,205 01	2,205 01		2,125 84	
Forage for horses, Marine Corps, 1882 and prior years		60 40				60 40
Mileage, Navy (Graham decision), act March 3, 1885		209,808 86	208,857 66	951 20	208,857 66	
Maintenance, yards and docks, 1882 and prior years		53 76	52 80	96	52 80	
Naval station and coaling depot, Port Royal, S. C		19,500 00	469 42	19,030 58	733 09	
Naval station and coaling depot, Isthmus of Panama		200,000 00				200,000 00
Navy-Yards Commission		3,855 67	3,788 81		3,726 75	66 86
New propeller, United States steamer Alarm		1,259 91				1,259 91
Prize money to captors		549,804 79	60,937 94	488,866 85	60,917 21	
Payment to Harlan & Hollingsworth Company for use of ship-yard and care of monitor Amphitrite		67,987 00		67,987 00		
Payment to William Cramp & Sons, for use of ship-yard and care of monitor Terror		75,790 00	70,000 00		70,000 00	5,790 00
Payment to John Roach, for use of ship-yard and care of monitor Puritan		69,201 00		69,201 00		
Payment to W. H. Jaques		180 00	180 00		180 00	
Payment to officers and crew, Kearsarge		1,639 30				1,639 30
Payment to W. P. Wood, for services in detecting fraud		2,000 00	2,000 00		2,000 00	
Payment to owners of schooner Druid, for damages by collision		11,519 88		11,519 88		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Payment to owners of a Japanese junk, for damages by collision	.....	$1,973 84	.....	$1,973 84	.....	.....	.....
Payment to Messageries Maritimes Steamship Co., for damages by collision	.....	744 20	.....	744 20	.....	.....	.....
Payment to Potomac Steamboat Co., for damages by collision	.....	470 70	$439 70	.....	$439 70	.....	$31 00
Preservation Chevalier de Turnay monument	.....	800 00	.....	.....	.....	.....	800 00
Provisions, Navy, 1879 and prior years	.....	27 30	.....	27 30	.....	.....	.....
Provisions, Navy, 1881 and prior years	.....	48 40	48 40	.....	48 40	.....	.....
Provisions, Navy, 1882 and prior years	.....	609 84	609 84	.....	598 74	.....	.....
Provisions, Marine Corps, 1882 and prior years	.....	890 23	.....	.....	.....	.....	890 23
Pay, miscellaneous, 1882 and prior years	.....	6,979 34	6,373 42	36 48	6,017 38	.....	569 44
Pay, Navy, prior to July 1, 1878	.....	369 66	.....	369 66	.....	.....	.....
Pay, Navy, prior to July 1, 1879	.....	5 43	.....	5 43	.....	.....	.....
Pay, Navy, prior to July 1, 1882	.....	12,414 80	12,090 19	324 61	11,759 35	.....	.....
Pay, Marine Corps, prior to July 1, 1879	.....	23 20	.....	23 20	.....	.....	.....
Pay, Marine Corps, prior to July 1, 1882	.....	1,183 21	1,183 21	.....	915 43	.....	.....
Payment Japanese award	....	39,823 44	6,187 81	33,635 63	1,619 23	.....	.....
Removal and burial of remains of Lieutenant-Commander George W. DeLong and companions	.....	23,195 79	7,413 20	15,782 59	7,650 02	.....	.....
Relief of Lady Franklin Bay Expedition to the Arctic regions	.....	66,312 60	66,312 60	.....	67,007 59	.....	.....
Reward for rescue of Lady Franklin Bay Expedition to the Arctic regions	....	25,000 00	.....	25,000 00	.....	.....	.....
Relief of Madison R. Calvert	.....	501 00	501 00	.....	501 00	.....	.....
Relief of heirs of Langley B. Culley	.....	2,300 00	2,300 00	.....	2,300 00	.....	.....
Relief of legal representatives of John G. Tod	.....	12,500 00	12,500 00	.....	12,500 00	.....	.....
Relief act, children of O. H. Berryman and others	.....	12,367 84	.....	12,367 84	.....	.....	.....
Relief of officers and crew of United States steamer Rodgers	.....	215 00	215 00	.....	215 00	.....	.....
Reward for services to officers and crew of United States steamer Rodgers	....	1,251 90	.....	1,251 90	.....	.....	.....
Repairs, barracks, Marine Corps, 1882 and prior years	.....	1,328 35	.....	.....	.....	.....	1,328 35
Search for steamer Jeannette	.....	19,893 06	19,893 06	.....	29,078 89	$2,849 39	.....
Steam machinery, act June 14, 1878	.....	21,731 68	.....	21,731 68	.....	.....	.....
Transportation and recruiting, 1882 and prior years	.....	401 98	.....	5 00	.....	.....	396 98
Navy pension fund	.....	420,000 00	59,813 00	360,187 00	.....	.....	.....
Marine barracks, Naval Academy	.....	1,421 87	1,421 87	.....	1,421 87	.....	.....
Total	.....	23,337,298 20	16,329,311 94	6,625,263 38	17,154,998 79	233,768 26	382,722 88

EXPENDITURES EXCEEDING APPROPRIATIONS.

The foregoing table shows instances in which expenditures have exceeded appropriations for the fiscal year. These cases often arise in the expenditure by the bureaus of the whole sum appropriated, unmindful of the fact that paymasters of ships abroad must necessarily have expended money under the same head. Section 3679 Revised Statutes would be better observed if the act making certain appropriations provided that a percentage should be available only to meet expenditures of ships in commission.

BALANCES AND LIABILITIES UNDER PAY OF NAVY AND MARINE CORPS.

The following table shows the balances available on June 30 under "Pay," and also the ascertained liabilities under same appropriations. The most of this has been liquidated since the close of the fiscal year, although there remains a considerable sum due and unpaid to officers and men, which will further diminish the balances of the appropriations shown as available:

STATEMENT of APPROPRIATIONS "PAY of the NAVY" and "PAY of the MARINE CORPS."

PAY OF THE NAVY.

Balance in hands of disbursing officers June 30, 1885		$125,374 33
Balance in Treasury, as shown by ledger		2,267,172 25
Total balance		2,392,546 58
The liabilities June 30, 1885, were as follows:		
Amount due and unpaid officers and men	$995,211 25	
Amount due Naval Hospital fund	16,685 50	
Amount due clothing, Navy	36,771 16	
Amount due small-store fund	15,539 96	
Amount due general account of advances	751,958 47	
Total liability		1,816,166 34
Available balance June 30, 1885		576,380 24

PAY OF THE MARINE CORPS.

Balance in hands of disbursing officers June 30, 1885		44,636 25
Balance in Treasury as shown by ledger		275,086 07
Total balance		319,722 32
The liabilities June 30, 1885, were as follows:		
Amount due and unpaid officers and men	$63,413 46	
Amount due general account of advances	38,343 92	
Total liability		101,757 38
Available balance June 30, 1885		217,964 94

EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of $1,798,779.22. Of this sum $1,525,812.05 was drawn on the Navy agents, London, and $272,967.17 on the Secretary of the Navy.

The following tables show these transactions in detail:

DRAFTS DRAWN on the NAVY AGENTS, LONDON, ENGLAND, for the fiscal year ending June 30, 1885.

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Alexandria, Egypt	5,000	$24,332 50	$24,438 63		$106 13
Auckland, New Zealand	1,500	7,299 75	7,299 75		
Banana, Congo River, Africa	783	3,810 47	3,810 47		
Cape Town, South Africa	2,000	9,733 00	9,733 00		
Colombo, Ceylon	700	3,406 55	3,217 20	$189 35	
Fayal, Azores	286	1,391 82	1,391 82		
Foochow, China	4,536	22,074 44	21,699 73	374 71	
Funchal, Madeira	2,000	9,733 00	9,635 67	97 33	
Gibraltar, Spain	16,275	79,202 29	79,202 29		
Hong-Kong, China	34,300	166,920 95	163,933 18	3,268 32	280 55
Leghorn, Italy	3,000	14,599 50	14,637 12		37 62
Lisbon, Portugal	33,115	161,154 15	162,620 69		1,466 54
Malta	4,000	19,466 00	19,393 00	73 00	
Montevideo, Uruguay	32,000	155,728 00	155 791 39	334 17	397 56
Nagasaki Japan	29,090	141,566 48	138,912 90	2,744 65	91 07
Naples, Italy	800	3,893 20	3,867 72	25 48	
Newchwang, China	500	2,433 25	2,362 20	71 05	
Nice, France	32,376 2 9	157,558 47	157,405 81	182 53	29 87
Payta, Peru	366 8 4	1,783 17	1,783 17		
Plymouth, England	3,000	14,599 50	14,581 25	18 25	
Port Royal, Jamaica	141	686 18	686 18		
Port Said, Egypt	1,500	7,299 75	7,299 75		
Shanghai, China	64,573 19 2	314,249 17	309,974 66	4,827 22	552 71
Singapore	4,000	19,466 00	18,666 64	799 36	
Smyrna, Turkey	2,000	9,733 00	9,732 99	01	
Southampton, England	12,000	58,398 00	58,398 00		
Saint Paul de Loanda, Lower Guinea, West Africa	688	3,348 15	3,348 15		
Suva, Fiji	200	973 30	973 30		
Sydney, Australia	5,000	24,332 50	24,332 50		
Tahiti, Society Islands	128 5 0	624 13	624 13		
Trieste, Austria	3,000	14,599 50	14,509 74	89 76	
Valparaiso, Chili	5,075	24,697 48	24,961 66		264 18
Yokohama, Japan	9,400	46,718 40	45,180 89	1,558 63	21 12
Total	313,533 15 3	1,525,812 05	1,514,405 58	14,653 82	3,247 35

DRAFTS DRAWN on the SECRETARY of the NAVY, for the fiscal year ending June 30, 1885.

	Amount.	Amount received.	Loss.	Gain.
Acapulco, Mexico	$8,270 46	$8,270 46		
Aspinwall, United States of Colombia	24,682 50	24,682 50		
Callao, Peru	138,241 25	136,641 25	$1,700 00	$100 00
Coquimbo, Chili	7,500 00	7,500 00		
Corinto, Nicaragua	4,709 82	4,709 82		
Granada, Nicaragua	1,700 00	1,687 76	12 24	
Greytown, Nicaragua	1,614 44	1,624 94		10 50
Montevideo, Uruguay	2,000 00	1,988 00	12 00	
Panama, United States of Colombia	47,000 00	45,393 50	1,606 50	
Payta, Peru	1,800 00	1,800 00		
Punta Arenas, Costa Rica	3,098 70	3,098 70		
Rio de Janeiro, Brazil	1,000 00	993 42	6 58	
St. John's, Newfoundland	1,000 00	985 00	15 00	
St. Thomas, West Indies	5,000 00	5,000 00		
Valparaiso, Chili	25,350 00	25,350 00		
Total	272,967 17	269,725 35	3,352 32	110 50

* * * * * * *

NOTE.—A detailed statement of these drafts, omitted from this volume for want of space, will be found in the pamphlet edition of the Auditor's report.

TOTAL EXCHANGE, 1885.

	Amount.	Amount received.	Loss.	Gain.
London	$1,525,812 05	$1,514,405 58	$14,653 82	$3,247 35
United States	272,967 17	269,725 35	3,352 32	110 50
Total	1,798,779 22	1,784,130 93	18,006 14	3,357 85

EXCHANGE SOLD in 1885, 1884, 1883, 1882, 1881, *and* 1880.

Drawn on—	Year.	Amount.	Loss.	Gain.
United States	1885	$272,967 17	$3,352 32	$110 50
London	1885	1,525,812 05	14,653 82	3,247 35
Total		1,798,779 22	18,006 14	3,357 85
United States	1884	277,191 83	4,381 40	
London	1884	1,676,597 40	24,224 56	388 94
Total		1,953,789 23	28,605 96	388 94
United States	1883	361,069 10	3,758 35	114 90
London	1883	1,489,606 37	13,906 48	1,426 23
Total		1,850,675 47	17,664 83	1,541 13
United States	1882	412,586 04	4,679 28	9 60
London	1882	1,355,137 71	20,014 90	286 12
Total		1,767,723 75	24,694 18	295 72
United States	1881	78,044 30	1,531 38	102 50
London	1881	1,767,333 09	26,268 00	891 97
Total		1,845,377 39	27,799 38	994 47
United States	1880	188,590 91	614 05	328 84
London	1880	1,746,887 39	27,475 15	1,130 79
Total		1,935,478 30	28,089 20	1,459 63

SPECIAL FISCAL AGENTS AT LONDON.

The account of Seligman Bros. was closed in April, 1885, and has been satisfactorily settled. Their commission of 1 per cent. on disbursements since July 1, 1884, amounted to $14,577.75. Their payments of 4 per cent. interest on daily balances in favor of the Government amounted to $2,028.82, and the payments to them of 5 per cent. interest on advances to the Government amounted to $3,156.56, a net loss of $1,127.74. The gain in the purchase of exchange for the transmission of money from New York to London was $11,740.93.

The account of Brown, Shipley & Co. was opened April 24, 1885. They receive a commission of one-half of one per cent. on disbursements. On daily balances in their hands they pay the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the rate charged by the Bank of England. Under this arrangement the rate of interest allowed on balances due the Government has been as follows: April 24 to May 6, $2\frac{1}{2}$ per cent.; May 7 to 13, 2 per cent.; May 14 to 27, $1\frac{1}{2}$ per cent.; May 28 to June 30, 1 per cent. The amount paid was $874.94. Their commissions amounted to $1,434.88, and the net loss in the transfer of funds from New York to London was $941.06. This loss on exchange was caused by the purchase of sight drafts (rendered necessary by the opening of the account) upon less

favorable terms than are obtained by the usual purchase of sixty-day bills.

The contract with Brown, Shipley & Co. is more favorable to the Government than that with Seligman Bros. The commissions paid them are only one-half as great as was paid to their predecessors, and while the high rate of 5 per cent. interest which was paid to Seligman Bros. was an incentive to them to make unnecessary advances to the Government, the low rate of 1 per cent. at present at which Brown, Shipley & Co. can secure money from the Government is an incentive to them to carry a considerable sum of public money for which we have no immediate use.

This gain in the interest account, however, is to be considered in connection with the question of security to the principal. The bond of Brown, Shipley & Co. is for the sum of $200.000. Since their account was opened the smallest amount of public money in their hands was $180,001.43; the largest sum was $559,626.37. The average daily balance from April 24 to June 30, 1885, was $361,532.28, and the account closed June 30 with $536,754.28 in favor of the United States. There are no apparent exigencies of the naval service which require so large amounts to be kept on deposit with the fiscal agents, and I respectfully suggest that the amount of their bond should for the present be the limit of advances to them.

WORK OF THE OFFICE.

The following tables exhibit a summary of the work performed in the different divisions of the office for the fiscal year.

BOOKKEEPER'S DIVISION.

Date.	Pay requisitions.		Repay requisitions.		Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Accounts received and settled.	Monthly returns of receipts and expenditures.
	No.	Amount.	No.	Amount.							
1884.											
July	255	$1,733,041 85	7	$29,421 79	224	427	82	18	163	3	90
August	221	1,852,261 25	25	107,869 36	172	347	100	24	165	4	81
September	218	1,177,026 29	30	27,437 69	121	336	107	22	300	0	55
October	268	2,857,936 44	57	1,404,530 20	181	306	124	23	368	1	105
November	201	2,252,222 36	20	429,358 83	131	320	145	16	140	3	71
December	211	1,273,292 70	15	15,017 56	152	351	155	22	213	3	78
1885.											
January	309	1,152,835 85	29	617,484 78	159	373	316	31	279	3	67
February	486	1,638,912 02	29	105,233 32	159	548	200	25	305	6	64
March	739	3,161,894 58	55	1,855,270 10	182	671	400	41	326	4	73
April	771	2,147,672 82	4	524,573 72	158	1,176	300	39	260	2	76
May	534	2,487,458 45	50	1,132,080 35	181	467	205	37	241	2	74
June	335	1,324,094 67	54	334,889 66	198	669	120	43	169	6	80
Total	4,548	23,058,649 28	375	6,583,167 36	2,018	5,991	2,254	341	2,929	37	914

PAYMASTER'S AND MARINE ACCOUNTS.

	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers.	Cash disbursements.
1884.						
July	20	26	130	79	762	$655,937 20
August	46	29	144	123	1,349	1,380,120 30
September	17	17	103	105	317	500,232 24
October	25	28	128	110	486	672,563 10
November	48	29	124	105	689	524,684 53
December	24	24	130	100	388	1,021,263 96
1885.						
January	21	25	107	76	1,119	1,365,088 25
February	37	25	114	110	569	410,036 87
March	22	41	110	110	1,571	1,773,865 45
April	25	35	129	173	796	792,192 23
May	36	38	108	120	1,203	1,022,371 49
June	27	41	128	135	953	1,612,501 27
Total	348	358	1,455	1,346	10,202	11,730,856 89

Accounts on hand July 1, 1884 61
Accounts on hand July 1, 1885 51

NAVY PAY AND ALLOTMENT DIVISION.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1884.					
July	7	4	266	308	$27,445 91
August	11	13	250	242	86,514 60
September	19	8	274	251	96,224 81
October	23	31	320	300	232,738 79
November	10	5	268	275	10,027 63
December	28	22	254	201	469,633 06
1885.					
January	31	14	262	260	31,697 63
February	14	6	176	169	434,291 82
March	24	24	226	252	536,320 28
April	23	21	238	235	3,104,437 85
May	21	18	244	233	3,029,622 68
June	30	79	323	306	2,587,772 69
Total	241	245	3,101	3,032	10,646,727 75

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1884.			1885.		
July	116	187	January	109	102
August	98	131	February	110	65
September	60	85	March	53	74
October	98	230	April	74	93
November	149	90	May	255	66
December	86	71	June	85	93
			Total	1,293	1,287

AMOUNTS PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING FISCAL YEAR 1885.

New York	$180,587 63
Washington	105,567 00
Boston	89,128 00
Philadelphia	80,313 00
Norfolk	28,965 25
Baltimore	22,838 00
San Francisco	19,765 00
	527,163 88

Number of accounts on hand July 1, 1884	625
Number of accounts on hand June 30, 1885	183
Number of accounts on hand July 1, 1884, dropped from this table as not properly classed with accounts ready for settlement	438
Number of vouchers examined	20,989
Number of foreign travel accounts revised preliminary to approval of Secretary of Navy	183

NAVY PENSION DIVISION.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1884.					
July	8	2	79	104	$56 43
August	7	11	62	58	91,159 81
September	10	5	126	117	39,369 00
October	9	8	125	167	85,502 90
November	8	5	78	91	27,532 22
December	6	6	79	79	54,226 66
1885.					
January	7	7	56	72	65,543 60
February	13	7	100	107	25,982 11
March	8	11	90	77	114,585 92
April	5	7	183	195	65,691 14
May	10	11	114	111	89,167 93
June	12	12	141	147	84,182 32
Total	103	92	1,233	1,325	743,000 04

Number of accounts on hand June 30, 1884	19
Number of accounts on hand June 30, 1885	30
Navy pension vouchers examined and entered upon the pension-roll	15,255

The sum of $1,061.27, included in the foregoing, was the entire amount paid for Navy arrears of pensions during the fiscal year ending June 30, 1885, under acts January 25 and March 4, 1879.

Of the settled accounts reported, twenty-four, amounting to $974.98, were allowed under section 4718 Revised Statutes, reimbursing those who paid the expenses of deceased pensioners during their last illness and burial.

NUMBER of NAVAL PENSIONERS and the AMOUNT DISBURSED during the fiscal year ending June 30, 1885.

Pension agencies.	Navy invalided pensioners.	Navy widow pensioners.	Dependent relatives.	Minors.	Total.	Disbursement for the year ending June 30, 1885.
Boston, Mass	874	329	192	19	1,414	$237,149 63
Chicago, Ill	380	144	65	13	602	135,411 70
New York City, N. Y	634	344	142	13	1,133	140,738 93
Philadelphia, Pa	516	230	98	17	861	129,694 71
San Francisco, Cal	92	16	3	4	115	14,882 56
Washington, D. C	574	382	104	37	1,097	204,948 22
Total	3,070	1,445	604	103	5,222	862,825 75

PRIZE-MONEY, RECORD, AND FILES DIVISION.

Date.	Letters— Received.	Letters— Written.	Claims— Received.	Claims— Settled.	Claims— Rejected.	Amount of prize-money paid.	Records. Letters keyed in.	Records. Letters keyed out.	Records. Letters recorded.	Records. Letters indexed.
1884.										
July	651	622	29	11	18	$415 15	2,195	2,181	1,480	1,921
August	796	805	20	4	16	223 06	2,207	2,044	998	998
September	1,049	755	659	448	15	21,735 16	2,635	2,149	1,213	1,213
October	1,729	674	693	844	15	39,325 94	3,392	2,127	1,324	1,324
November	721	522	228	217	11	7,018 80	2,118	1,803	706	706
December	608	400	175	164	11	3,347 48	2,318	1,774	1,096	1,096
1885.										
January	460	398	117	103	14	2,993 17	2,166	1,847	1,188	1,630
February	383	349	109	104	5	3,368 42	2,035	1,980	1,419	1,872
March	327	323	85	73	12	14,297 24	2,207	2,371	2,069	2,937
April	266	224	67	60	7	43,371 73	2,127	2,865	2,649	3,439
May	208	172	31	30	1	897 30	1,931	2,016	1,994	4,807
June	229	189	41	39	2	3,159 23	2,077	2,480	1,981	3,292
Total	7,427	5,433	2,254	2,097	127	140,152 68	27,408	25,637	18,117	25,035

This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; the preservation and the care of the files; keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payment of salaries to employés.

GENERAL CLAIM DIVISION.

Date.	Claims— Received.	Claims— Settled.	Claims— Rejected.	Amount involved.	Letters— Received.	Letters— Written.	Number of reports on applications for— Pensions.	Bounty land.	Admission to asylum.
1884.									
July	174	110	26	$28,145 61	845	641	98	.....	2
August	287	141	67	27,466 55	783	470	103	.....	.....
September	309	154	49	12,979 89	962	585	144	.....	.....
October	157	158	34	26,359 14	909	570	149	.....	1
November	199	195	40	46,498 50	796	490	83	.....	.....
December	160	203	36	66,599 77	1,095	643	187	.....	.....
1885.									
January	209	172	38	45,935 22	1,122	670	162	.....	1
February	225	262	35	111,448 72	1,003	697	120	.....	.....
March	276	246	59	70,766 10	1,272	938	189	.....	1
April	192	179	30	42,345 14	1,153	862	174	.....	.....
May	197	152	40	37,501 53	1,076	913	111	.....	2
June	238	388	64	36,031 85	1,065	1,034	189	.....	1
	2,623	2,360	518	552,078 52	12,081	8,513	1,709	.....	8

Claims remaining on hand June 30, 1884 1,409
Claims remaining on hand June 30, 1885 1,156

CLAIMS UNDER EXHAUSTED APPROPRIATIONS.

In submitting the report of the business transacted in the general claims division, attention is invited to the following subjects, which seem to merit some consideration.

A number of claims are presented every year by enlisted men of the Navy and Marine Corps, and by the heirs of those who die in the service for balances due them from appropriations that have been exhausted or turned into the Treasury; on account of pay accruing prior to July 1, 1874; enlistment bounties; clothing lost on vessels wrecked, or otherwise destroyed, prior to July 1, 1882; and travel pay from place of discharge to place of enlistment. All such claims, after having been adjusted by the accounting officers, are reported to Congress at each session, in order that the money for their payment may be appropriated. That course necessarily involves delay, and it frequently happens that claimants are compelled to wait a year or more after their claims have been settled before they receive their money. The amounts due in these cases are usually small, rarely exceeding $100, and as the claimants are generally poor and needy, it is very probable that Congress would, upon being advised of the facts, be willing to make an appropriation from which the claimants could be paid as soon as their accounts are settled. It is of course impracticable to estimate accurately the amount required, but judging by the number of claims of these classes now on hand, and by the rate they usually reach the office, it is safe to say that $10,000 will be sufficient to pay all now on file, or that may be presented during the coming year. If the appropriation be made, it should be with a proviso that none of the money shall be used for longevity claims. Those do not possess the merit of the classes for which the money is required, and as a portion of the amount due in some of the longevity class accrued prior to July 1, 1874, if paid from the special appropriation they would absorb it at once.

An item of $2,000 was inserted in the Navy appropriation act of February 14, 1879 (20 Stats., 285), to pay for clothing and bedding of officers and others in the Navy and Marine Corps destroyed to prevent the spread of disease. That amount has been exhausted, and as Congress has recognized the right of officers and men to compensation for the loss of their personal effects under such circumstances, it is assumed that there will be no objection to the appropriation of a like sum for that purpose at the coming session. It would be a hardship, especially in the case of the enlisted men, to compel them to await the action of Congress after their claims have been adjusted, as they are obliged to replace the articles destroyed at their own expense.

The accounting officers are, by section 290, Revised Statutes, authorized, with the approval of the Secretary of the Navy, to allow to *officers* of the Navy and Marine Corps a sum equal to one month's sea-pay for clothing lost on vessels that may be sunk or destroyed but no provision is made for the payment of claims arising under the statute. The consequence is that they must be reported to Congress for an appropriation. It is probable that all claims of this character originating prior to July, 1882, have been paid, and in order to prevent delay in payment of such as may hereafter arise it is suggested that section 3689 of the Revised Statutes be amended so that the permanent annual appropriation therein made, under Navy Department, for the payment of indemnity to seamen and marines for lost clothing, may apply to officers of the Navy and Marine Corps.

CREDITORS CLAIMING AS ADMINISTRATORS.

Claims are occasionally presented to this office by persons who, as creditors, have taken out letters of administration of the estates of deceased seamen, or in some instances by public administrators in the interest of the creditor. The only evidence of domicile is the fact that the sailor may once have made a claim giving his residence within the urisdiction, and the only proof of death required by many probate courts is the presumption arising from absence from the pretended place of residence during a statutory period; and as the seaman's home may be anywhere rather than in the place where the debt was contracted, the man may be alive; or in the cases where the death is absolutely proven—even if citation is had—notice would fail in reaching his heirs. Letters being issued, the recipient becomes administrator as to *all* that may be due the deceased, which amount often exceeds largely the sum of the indebtedness and costs of court; but the administrator claims the full amount due the estate by the United States. It seems to me that the proper place for any balance that may remain due the heirs of the deceased after the debt is paid is in the United States Treasury. They certainly would first make inquiry there, and they should not be compelled to pursue the administrator or his bondsmen into the State courts.

I therefore suggest that an act be passed providing that in such cases of administration by creditors they shall be paid only to the extent of the proven debt and costs, sworn to before a United States commissioner.

I have the honor to be, sir, your obedient servant,

C. M. SHELLEY,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, October 28, 1885.

SIR: The tabular statements showing the results of adjustments of accounts in this office for the fiscal year ended June 30, 1885, are herewith presented. The total number of accounts adjusted was 13,450, involving the sum in footings of $1,016,829,680.66, and the examination of 324,748 vouchers. The number of reports copied was 6,371, letters written 27,777, and coupon books of internal revenue stamps to the number of 28,733 were scheduled and counted. The officers generally, and consular officers particularly, have been unusually prompt in rendering accounts, and this has enabled the office to make adjustments more complete than they have formerly been at the close of the fiscal year.

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts adjusted for this service (Table A) show the following expenses:

Salaries of ministers and chargés d'affaires	$309,466 96
Salaries of chargés d'affaires *ad interim*	17,716 01
Salaries of secretaries of legations, interpreters, and legation clerks	39,750 47
Contingent expenses, foreign missions	71,322 56
Loss on bills of exchange	1,990 66
Total	440,246 66
Passport fees received and accounted for	3,834 70

Consular service.—Accounts have been adjusted showing expenses for this service and official fees collected, as follows (Tables B, C, D, E, and F):

Salaries, consular service	$425,411 31
Salaries, consular officers not citizens	5,857 09
Loss on bills of exchange (salaries and contingencies)	3,627 58
Pay of consular officers for services to American vessels and seamen	15,511 73
Compensation from fees (sections 1703, 1730, and 1733, R. S.)	189,626 83
Office rent and clerk hire (section 1732, R. S.)	6,195 91
Contingent expenses, United States consulates	139,791 94
Allowance for clerks at consulates	50,471 89
Expenses of prisons for American convicts	7,888 95
Salaries, interpreters to consulates in China, Japan, and Siam	10,197 34
Salaries, marshals for consular courts	6,749 09
Expenses of interpreters, guards, &c., in Turkish dominions	2,962 20
Shipping and discharging seamen	5,891 24
	870,183 10
Consular fees received for official services	791,345 43
Excess of expenditures over receipts	78,837 67

The items "compensation from fees," $189,626.83, and "office rent and clerk hire," $6,195.91, being paid from fees, and the fees not being covered into the Treasury, neither they nor the fees so applied will appear in the Treasury statement of receipts and expenditures.

By the act of June 26, 1884, those consular officers who had been compensated by fees were in future to be paid from the Treasury a sum equal to the fees to which they would have been entitled had there been no change in regard to the collections from American vessels. The amount paid from the Treasury during the year under that provision has been $15,511.73, as stated above. The services performed for vessels by salaried consular officers do not enter into any account, as the effect of the new law with reference to them is merely to deprive the Treasury of the fees.

Consular fees.—The fees for the fiscal year amounted to $791,345.43, and were derived from the following sources:

Certificates to invoices	$699,852 00
Landing certificates	34,952 00
Other fees	56,541 43

For the year 1884 they were reported at $895,780.27, and were increased by subsequent adjustments to $908,932.32, showing a falling off for the year 1885 of $117,586 89, explained in part thus:

The receipts of fees for services to American vessels in 1884 were $91,031.86. This class of fees was abolished by the act of June 26, 1884, but some consular officers did not get notice of the passage of the act until after making collections, now included in "other fees" above, of which the sum of $1,179.07 has been refunded. There has also been a diminution of fees for certifying invoices amounting to $58,937, showing a less number of shipments. The two items amount to $149,968.86. An increase of fees from other sources amounts in the aggregate to $34,260.80, which, deducted from the latter, leaves $115,708.06, substantially accounting for the deficiency.

Relief of seamen.—As shown in Tables G and H, accounts for relief and extra and arrears of wages of seamen were adjusted as follows:

Board and lodging	$9,446 78	
Clothing	7,054 71	
Medical aid	5,312 69	
Passage to United States (paid at Treasury)	7,364 84	
Other expenses (inclusive of loss by exchange, $326.11)	5,192 90	
		$34,351 92
Extra wages collected	*6,577 68	
Arrears of wages collected	66,469 18	
	73,046 86	
Extra and arrears of wages paid to seamen	58,988 36	
		14,058 50
Excess of relief over wages not paid in money to seamen		20,293 42

The increase in the arrears of wages and the diminution in the extra wages as compared with previous years are due to the new shipping act abolishing the collection of the two months' extra wages for the Government, and otherwise relieving the matter of discharge of American seamen in foreign ports of certain restrictions for its discouragement. The extra wages, when required, now belong to the seamen.

The report for the year 1884 stated the relief at $30,723.15. This was augmented to $34,167.21 by accounts afterward received. The total for 1885, $34,351.92, includes the amount paid for supplies to seamen who were *not destitute*, from their own wages. The amount so paid will nearly cover the balance of extra and arrears of wages not paid in money to

seamen, as shown above, namely, $14,058.50. The seamen who were supported from their own money are not included in the number, 1,173, given in the table as relieved, but only those who were *destitute.* So the balance, $20,293.42, stated as "excess of relief over wages" may be said to represent about the actual cost to the Government of the relief of destitute American seamen for the year. Of the number relieved 650 were shipwrecked and 120 were deserters, leaving 403 who were discharged regularly or left behind by their vessels. The accounts show that 205 received medical aid.

The first year's trial of the new shipping act shows very little or no increase in the number of seamen requiring relief. The additional accounts adjusted after the report for 1884 was made will increase the number of seamen relieved for that year to almost what is stated for 1885. The increased rate under the new act for passage of seamen to the United States has only increased the actual average cost over that for 1884 about 10 per cent.

Other expenses of the foreign service.—During the year other accounts relating to the foreign service have been adjusted as follows:

Joint Commission for the Settlement of Claims between the United States and the French Republic	$3,566 33
Payment of awards by the French and American Claims Commission	593,713 00
Salaries and expenses, Court of Commissioners of Alabama Claims	90,222 67
Payment of judgments, Court of Alabama Claims	3,326,536 49
Commission to Central and South America	38,670 14
International Bureau of Weights and Measures, 1885	2,027 27
International Bimetallic Commission	1,330 00
Scientific Commission of Electricians at Philadelphia, Pa	3,283 90
Conference of the Red Cross Association at Geneva	1,602 63
Transporting remains of ministers and consuls to their homes for interment	506 52
Buildings and grounds for legation in China, 1885	3,000 00
Rent of court-house and jail in Japan, 1885	3,400 00
Repairing monument in Bogota to Benjamin A. Bidlack	515 00
Extending commerce of the United States in the Congo Valley	11,856 57
Refunding penalties or charges erroneously exacted	1,179 07
Rescuing shipwrecked American seamen, 1885	135 49
Bringing home criminals, 1885	961 64
Foreign hospital at Panama, 1885	300 00
Duplicates of certain French and American medals	62 38
Allowance to widows or heirs of diplomatic or consular officers who die abroad, 1885	164 84
Annual expenses of Cape Spartel light, coast of Morocco, 1885	289 50
Loss on bills of exchange, 1885	129 04
Relief of J. T. Pickett	1,375 00
Relief of Mrs. Jane Venable, widow of William E. Venable	5,636 87
Payment to Louise R. S. Wing, widow of E. Rumsey Wing, late minister to Ecuador	4,504 07
Payment to Louise F. Hunt, widow of William H. Hunt, late minister to Russia	8,750 00
Allowance for consular clerks, 1882, reimbursement to J. S. Potter, act July 7, 1884	1,440 00
Reimbursement to Thomas B. Van Buren for relief of naval seamen	47 00
Payment to F. W. Rice for care of abandoned American vessel "Mary C. Comery"	534 50
Returned to E. Morris, master of the schooner "Abbie F. Morris," proceeds sale of 4 dories by consul at St. Pierre, Miquelon	52 11

Disbursing clerk's accounts.—The following accounts have been rendered by the disbursing clerk of the Department of State and adjusted, namely:

Contingent expenses, foreign missions, 1884, $601.19; 1885, $15,943.90*	$16,545 09
Contingent expenses, United States consulates, 1884, $41.95; 1885, $3,363.45*	3,405 40

*Included in the exhibits of expenses for diplomatic and consular service, page 3.

Publication of consular and other commercial reports, Department of State, 1884, $1,075.24; 1885, $17,042.90	$18,118 14
Expenses under the neutrality act, 1883, $3,155.65; 1884, $2,282.65	5,438 30
International Fishery Exhibition of 1883, at London	9,967 98
Rescuing shipwrecked American seamen, 1884, $8; 1885, $3,113.25	3,121 25
Compensation Pork Commission	6,000 00
Commission to Central and South America	50
International Commission for the Establishment of Electrical Units	2,329 79
International Conference to Establish a Meridian for Time Reckoning	4,999 92
Removal and burial of remains of Francis P. Van Wick, late consul at Turk's Island	934 84
Expenses of the Siamese embassy	8 00
Testimonials to the umpires of the United States and Spanish Claims Commission	6,000 00
Testimonials to Russian officers and subjects for aid to survivors of Jeannette Arctic expedition	439 00

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received during the year and have been adjusted, as follows:

Contingent expenses, foreign missions, 1874, $213.48; 1876, $2,070.86; 1877, $7,772; 1882, $1,875; 1883, $847.32; 1884, $4,437.33	$9,521 71
Contingent expenses, United States consulates, 1871 and prior years, $85.71; 1872, $150; 1873, $15.70; 1877, $278; 1879, $10; 1880, $17.40; 1881, $16.80; 1882, $21.44; 1883, $162.94; 1884, $17,842.07	18,600 06
Salaries of ministers, 1872, $1,813.85; 1874, $3,750; 1875, $1,976.90; 1878, $2,270.82; 1884, $6,928.64	16,740 21
Salaries, secretaries of legations and chargés d'affaires *ad interim*, 1873, $2,198.62; 1874, $1,647.76; 1875, $8,467.04; 1876, $2,562.92; 1884, $3,290.10	18,166 44
Salaries, consular service, 1871 and prior years, $461.53; 1874, $65.94; 1875, $38.04; 1882, $666.67; 1883, $1,182.06; 1884, $5,455.75	7,869 99
Salaries, interpreters to consulates in China, &c., 1884	870 00
Wages of keepers, &c., prison for American convicts in China and Japan	639 99
Allowance for clerks at consulates, 1883, $100; 1884, $8,716.15	8,816 15
Loss on bills of exchange, 1875, $247.20; 1883, $77.66; 1884, $502.56	827 42
Expenses of interpreters, guards, &c., in Turkish dominions, 1884	70 00
International Bureau of Weights and Measures, 1884	2,188 23
Rent of court-house and jail in Japan, 1884	3,400 00
Steam-launch for legation and consulate at Constantinople, 1884	550 00
Bringing home criminals, 1878, $228.26; 1884, $70	298 26
Rescuing shipwrecked American seamen, 1876, $600; 1882, $67.28; 1884, $140	807 28
Shipping and discharging seamen, 1884	57 00
Relief and protection of American seamen, 1870, $24.33; 1879, $90; 1880, $65; 1881, $107.60; 1883, $499.01; 1884, $3,444.06	4,230 00
Arrears of wages adjusted and paid to seamen, 1882, $18.50; 1884, $988.99	1,007 49
Hospital dues adjusted and carried to marine hospital fund, 1883	1,302 56
Consular fees adjusted, 1884	13,152 05

London bankers' accounts.—Accounts adjusted during the year of Messrs. Morton, Rose & Co., late bankers, and Messrs. Brown, Shipley & Co., bankers, of the United States at London, England, show disbursements aggregating $884,354.57, and receipts from consular officers of fees amounting to $210,739.65, and of extra wages and other money of seamen, $4,893.90. The disbursements were as follows:

Contingent expenses, United States consulates, 1884, $200; 1885, $849.26	$1,049 26
Salaries, consular service, 1884, $1,710; 1885, $2,789.13	4,499 13
Expenses of interpreters, guards, &c., in Turkish dominions, 1884	125 00
Salaries, secretaries of legations, 1884, $5,078.82; 1885, $28,102.90	33,181 72
Contingent expenses, foreign missions, 1884, $3,869.98; 1885, $28,480.08	32,350 06
Salaries of ministers, 1884, $37,613.13; 1885, $163,985.55	201,598 68
International Fishery Exhibition of 1883 at London	37 72
Conference of the Red Cross Association at Geneva	1,000 00
Extending commerce of the United States in the Congo Valley	15,000 00

Payment of awards by French and American Claims Commission	$593,713 00
Annual expenses of Cape Spartel light, coast of Morocco, 1885	300 00
Preventing the spread of epidemic diseases	800 00
Procuring evidence relating to French spoliation claims	700 00

Estates of decedents' trust fund.—Accounts of this fund were adjusted, showing the following sums turned over to the legal representatives of citizens of the United States dying abroad, namely:

Estate of Ira F. Crowell	$78 09
Estate of Thomas Johnson	23 75
Estate of William P. Baldwin	27 62
Estate of Franklin Birdsall	4,999 70
Estate of Donald Ross	1,959 73
Estate of Alfred C. Waibel	288 15
Estate of Joseph Orr	1,352 43
Estate of Arthur Austin	7 53
	8,737 00

INTERNAL-REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1885, as shown by the adjustment of collectors' accounts and exhibited in detail in Table I, amounted to $112,498,877.51. In addition to this amount there was received $24.37 from sales of adhesive stamps and other sources.

The disbursing accounts of collectors of internal revenue as adjusted show expenses for the fiscal year aggregating $3,696,585.29, inclusive of amounts paid storekeepers and gaugers. These expenses are given in detail in Table K.

Of this total expense the sum of $54,456.32 properly belongs to the previous fiscal year, having been paid out of appropriation for deficiency of salaries and expenses of agents, &c., for 1884. Act approved March 3, 1885.

The following exhibit shows by States for what these expenses were incurred:

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salaries of collectors.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Alabama	$2,750 10	$12,960 48	$200 00	$200 06	$1,594 50	$1,955 45	$19,660 59
Arkansas	2,750 05	11,574 58	.....	292 05	11,048 50	1,368 45	27,033 63
California	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado	3,000 00	12,643 55	1,100 00	125 33	.....	1,410 64	18,279 52
Connecticut	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,460 78
Florida	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
Illinois	22,500 00	84,756 96	2,209 22	1,333 28	101,567 50	99,445 60	311,812 56
Indiana	11,581 52	35,135 93	1,380 18	875 59	33,946 00	23,358 52	106,277 74
Iowa	9,711 96	25,258 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas	2,750 00	12,350 56	69 45	211 75	2,101 50	300 64	17,783 90
Kentucky	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56
Louisiana	3,625 00	21,710 85	.....	202 12	.....	4,963 91	30,501 88
Maine	2,500 00	4,690 28	.....	62 72	.....	.....	7,253 00
Maryland	4,500 00	37,941 78	700 00	485 93	33,797 50	29,673 13	107,098 34
Massachusetts	7,625 00	31,641 81	438 85	457 03	22,784 00	20,323 80	83,270 49
Michigan	6,956 52	27,286 83	1,126 06	429 46	.....	2,824 62	38,623 49
Minnesota	3,625 00	15,290 03	.....	181 51	.....	2,652 01	21,748 55
Mississippi	3,000 00	11,978 85	480 00	102 94	.....	235 70	15,797 49
Missouri	12,000 00	50,931 73	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99	.....	237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52	.....	.....	9,180 77
New Hampshire	3,375 00	5,043 35	.....	83 47	1,460 00	1,005 14	10,966 69

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salaries of collectors.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
New Jersey	$11,249 97	$39,182 55	$930 07	$448 27	$2,308 00	$8,945 97	$63,064 83
New Mexico	2,750 00	8,278 50	700 00	225 19	.....	718 86	12,672 65
New York	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
North Carolina	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
Ohio	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon	2,874 95	10,301 43	.....	200 95	1,045 00	1,113 82	15,536 15
Pennsylvania	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,508 32
Rhode Island	2,750 00	5,588 71	.....	114 82	.....	655 72	9,109 25
South Carolina	3,250 00	18,519 56	.....	269 74	5,531 00	1,969 59	29,539 89
Tennessee	6,875 00	35,179 78	.....	788 77	58,881 00	16,624 53	118,349 08
Texas	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont	2,124 98	4,161 02	148 63	39 09	.....	.....	6,473 72
Virginia	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia	3,625 01	15,627 11	223 34	338 89	6,120 00	5,859 53	31,793 88
Wisconsin	13,000 00	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60
Total	308,622 06	1,417,356 50	43,761 19	24,505 52	1,131,497 00	770,843 02	3,696,585 29

MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper and stamps, and for the salaries of the office of the Commissioner of Internal Revenue, also accounts of the Census Office, Smithsonian Institution, and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Department of State and the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
A. H. Brooks	$8 00	$2,488 00	$327 32	$488 22	$112 05	$3,415 59
John M. Burns	6 00	36 00	9 00	7 62	05	52 67
W. H. Chapman	8 00	2,488 00	549 60	613 32	30 46	3,681 38
A. H. Clark	8 00	2,088 00	530 70	690 94	55 29	3,364 93
George B. Clark	6 00	312 00	114 84	128 63	15 65	571 12
G. Clemen	7 00 8 00	509 00	9 36	187 10	15 55	721 01
A. M. Crane	8 00	40 00	62 50	4 05	1 10	107 65
E. V. Donelson	7 00 8 00	2,422 00	627 17	749 01	68 48	3,866 66
T. J. Grimeson	8 00	2,072 00	418 78	751 42	61 55	3,303 75
J. H. Hale	8 00	2,488 00	518 40	811 13	106 97	3,924 50
C. B. Harrison	8 00	600 00	60 00	189 75	11 75	861 50
Horace Kellogg	8 00	2,504 00	476 41	804 03	59 06	3,843 50
William King	6 00	312 00	140 40	81 80	6 55	540 75
James E. Larkin	8 00	1,467 00	354 86	536 43	48 30	2,406 59
Wolcott Lay	8 00	2,480 00	174 87	754 90	82 10	3,491 87
John Lofland	8 00	2,445 00	421 83	696 02	32 85	3,595 70
J. B. McCoy	8 00	48 00	50 10	15 63	1 50	115 23
Edward McLeer	8 00	2,280 00	220 35	555 25	78 27	3,133 87
H. J. McKusick	8 00	40 00	.....	.....	.....	40 00
J. B. Marvin	8 00	2,528 00	1,051 39	916 50	99 49	4,595 38
F. S. Neustadtl	8 00	2,496 00	849 00	614 23	111 86	4,071 09
Jasper Packard	8 00	40 00	.....	.....	.....	40 00
John S. Phelps	6 00 7 00 8 00	1,831 00	353,75	413 33	74 65	2,672 73

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
Stanley Plummer	$8 00	$2,512 00	$771 49	$1,050 45	$168 81	$4,502 75
Thomas Powers	8 00	48 00	36 25	22 25	1 00	107 50
John M. Raum	8 00	40 00	19 70	7 25	1 50	68 45
James A Ray	8 00	40 00	.....	.....	.....	40 00
F. D. Sewall	12 00	3,660 00	279 64	224 25	29 25	4,193 14
D. D. Spaulding	8 00	1,040 00	326 75	213 95	27 46	1,608 16
L. A. Thrasher	8 00	2,344 00	305 94	657 66	56 00	3,363 60
J. L. Trumbull	8 00	40 00	.....	.....	.....	40 00
D. W. Voyles	8 00	2,504 00	371 95	667 00	79 45	3,622 40
Jacob Wagner	8 00	40 00	19 45	13 50	2 00	74 95
E. D. Webster	8 00	2,480 00	515 67	926 73	93 25	4,015 65
G. W. Wilson	8 00	2,504 00	518 00	401 10	75 65	3,498 75
J. T. Wilson	6 00	30 00	1 60	8 35	.....	39 95
Isham Young	8 00	48 00	19 80	8 50	80	77 10
Total	.....	51,344 00	14,080 55	10,636 62	1,608 70	77,669 87
Stationery furnished revenue agents	.....	.....	.....	.....	.....	160 07
Transportation over Pacific Railroads under orders from Treasury Department	.....	.....	.....	.....	.....	864 65
Total	.....	.....	.....	.....	.....	78,694 59

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled spirit and other stamps are as follows:

DISTILLED SPIRIT STAMPS.

Dr.		Cr.	
To stamps on hand June 30, 1884	$32,358,935 00	By stamps sent to collectors	$66,849,730 00
To stamps received from printers	71,797,250 00	By stamps destroyed by committee	107,164 20
To stamps returned by collectors	537,843 80	By stamps on hand June 30, 1885	37,738,040 00
To stamps received for redemption	905 40		
	104,694,934 20		104,694,934 20

SPECIAL TAX STAMPS.

Dr.		Cr.	
To stamps on hand June 30, 1884	$1,678,984 00	By stamps sent to collectors	$8,944,280 00
To stamps received from printers	9,828,852 00	By stamps destroyed by committee	1,702,482 00
To stamps returned by collectors	361,170 00	By stamps on hand June 30, 1885	1,222,244 00
	11,869,006 00		11,869,006 00

BEER STAMPS.

To stamps on hand June 30, 1884	5,142,783 33	By stamps sent to collectors	19,312,730 00
To stamps received from printers	19,289,166 67	By stamps destroyed by committee	2,577 42
To stamps returned by collectors	2,582 67	By stamps on hand June 30, 188	5,119,720 00
To stamps received for redemption	494 75		
	24,435,027 42		24,435,027 42

STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

To stamps on hand June 30, 1884	9,657,168 08	By stamps sent to collectors	28,093,378 80
To stamps received from printers	26,088,360 00	By stamps destroyed by committee	20,371 36
To stamps returned by collectors	23,272 31	By stamps on hand June 30, 1885	7,656,059 49
To stamps received for redemption	1,009 26		
	35,769,809 65		35,769,809 65

STAMPED FOIL-WRAPPERS.

To wrappers received from printer	$188,737 44	By wrappers sent to collectors	$188,737 44

DOCUMENTARY AND PROPRIETARY STAMPS.*a*

Dr.		Cr.	
To stamps on hand June 30, 1883.	$1,309,108 97	By amount cash deposited	$156,229 60
To stamps returned for redemption	417,785 83	By amount allowed as commission	10,709 04
To stamps returned by agents	103 037 67	By stamps sent to agents	226,382 90
To stamps received from printers.	77,446 18	By stamps destroyed by committee	1,258,077 17
To stamps received for exchange.	1,023 03	By stamps canceledand returned	246,101 86
		By balances due from New York Graphic Company	1,515 02
		By stamps issued in exchange	1,023 03
		By stamps sent to New York Printing Company	30 02
		By stamps on hand, June 30, 1885	8,332 50
	1,908,401 68		1,908,401 68

a Includes the fiscal year, 1884.

Stamps, paper, and dies.—The following accounts were adjusted, being expenses incurred for dies and paper, and for the engraving and printing of internal-revenue stamps, &c.:

Bureau of Engraving and Printing	$338,311 12
Fairchild Paper Company	36,282 64

Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue, also disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for "stamps, paper, and dies," and for other expenses incident to the collection of the internal revenue:

Salary	$37,728 25
Traveling expenses	12,563 57
Expenses (incidental)	16,212 55
Stationery	16,474 15
Telegrams	505 89
Rent	5,000 00
Expressage	4,272 66
Counsel fees and expenses	3,435 00
Rewards	4,702 72
Surveyors of distilleries	4,149 56
Salaries in office of the Commissioner of Internal Revenue	284,591 65
Salaries in office of the Commissioner of Internal Revenue (reimbursable)	2,500 00
Fees and expenses of gaugers prior to July 1, 1884	26,822 32
Fees and expenses of gaugers	744,020 70

Under the provisions of section 4, act of March 3, 1883, rebate claims on tobacco, snuff, and cigars have been allowed, amounting to $971.80.

An adjustment of the accounts of twenty-five stamp agents shows a deposit of $3,384,292.13.

Two thousand three hundred and ninety-six claims for the redemption of stamps, amounting to $123,048.69, were settled during the year, from which $5,476.15 were discounted, leaving $117,572.54 actually paid.

By the last annual report of this office, for 1884, it appeared the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1), $86,922.76. During the year $41,696.65 have been deposited, and $89,958.49 disbursed, leaving a balance to his credit January 1, 1885, of $38,660.92. The balance to his credit January 1, 1884, on account of "offers in compromise" (special deposit account No. 5), was $45,927.94. During the year $73,615.18 were deposited, and $91,790.11 disbursed, leaving a balance to his credit January 1, 1885, of $27,753.01.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, $70,096.56; drawback on merchandise exported, $25,908.35, and "surplus proceeds" of lands sold for taxes in the late insurrectionary States, $18,644.60.

Moneys refunded on lands sold for taxes in the late insurrectionary States amount to $569.02, and moneys erroneously collected under the direct-tax laws, $4,595.24.

Accounts have been adjusted with the States of California, Nevada, Oregon, and South Carolina on account of direct tax imposed by the act of August 5, 1861.

The disbursements by George Waterhouse, chairman of the South Carolina free-school-fund commissioners, amounted to $2.120.

Disbursing clerks' accounts.—Accounts rendered by F. J. Kieckhœfer, disbursing clerk of the Department of State, have been adjusted as follows:

Lithographing, 1885	$1,080 52
Proof-reading, 1885	1,257 42
Editing, publishing, and distributing Revised and Annual Statutes	3,332 06
Books and maps, 1884, $1,093.13; 1885, $1,339.01	2,432 14
Stationery, furniture, &c., 1884, $1,546.15; 1885, $2,925.92	4,472 07
Conveying votes of electors for President and Vice-President	1,346 70
Monument to mark the birthplace of George Washington	75
Transmission of certain books and mementoes to National Lincoln Monument Association of Springfield, Ill	1,490 20
Seal of the United States	1,000 00

Accounts rendered by George W. Evans, disbursing clerk of the Department of the Interior, have been adjusted as follows:

Preservation of collections, National Museum, 1884, $3,314.60; 1885, $102,083.44; 1885 and 1886, $3,305.40	$108,703 44
Preservation of collections, National Museum (Armory building), 1884, $10.25; 1885, $2,491.75	2,502 00
Furniture and fixtures, National Museum, 1884, $6,857.85; 1885, $38,213.60	45,071 45
Scientific Library, Office of Commissioner of Patents, 1884, $536.91; 1885, $4,956.76	5,493 67
Plates for Patent Office Official Gazette, 1885	39,614 40
Contingent expenses, Office of Commissioner of Patents, 1883	50
Foreign exchanges, Office Commissioner of Patents, 1885	726 00
Public use of inventions and defending suits, Office of Commissioner of Patents, 1885	65 20
Illustrations, Patent Office Report for 1870	2,422 00
Photolithographing, Office of Commissioner of Patents, 1884; $8,668.34; 1885, $66,794.25	75,462 59
Expenses of the Tenth Census	33,172 16

Accounts rendered by Richard Devens, as disbursing clerk of the Pots-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1885	$23,152 18
Publication of Post-Route Maps, 1884, $110.50; 1885, $13,566.37	13,676 87
Miscellaneous items, 1884, $122.10; 1885, $10,823.65	10,945 75
Keeping horses and repair of wagons and harness, 1885	802 12
Telegraphing, 1884, $6.57; 1885, $1,734.64	1,741 21
Rent, 1885	5,000 00
Furniture, 1885	5,698 87
Stationery, 1885	7,667 92
Carpets, 1885	4,106 48
Fuel, 1885	6,165 96
Gas, 1885	3,451 09
Hardware, 1885	1,079 01
Painting, 1885	4,620 22
Plumbing and gas-fixtures, 1884, $206.48; 1885, $3,961.46	4,167 94
Sale of post-route maps, 1885	886 40

Accounts rendered by Perry C. Smith, disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1885	$2,441 48
Publication of post-route maps, 1884, $7.25; 1885, $3,738.04	3,745 29
Miscellaneous items, 1885	1,613 95

Keeping horses, and repair of wagons and harness, 1885	$221 89
Rent, 1885	4,500 00
Furniture, 1885	641 15
Stationery, 1884, $185.97; 1885, $904.41	1,090 38
Carpets, 1885	1,270 13
Fuel, 1885	812 71
Gas, 1885	1,480 50
Hardware, 1885	99 05
Painting, 1885	42 00
Plumbing and gas-fixtures, 1885	731 03
Sale of post-route maps, 1885	332 75

Other accounts rendered by disbursing clerks, agents, and others, have been adjusted as follows:

International exchanges, Smithsonian Institution, 1885, rendered by Thomas J. Hobbs	$10,000 00
Proof-reading, Department of State, 1872, rendered by T. W. Dimon	4 52
Expenses of the Tenth Census rendered by disbursing agents, Census Office	263 16
Expenses of the Tenth Census, transportation of special agents of the Tenth Census over Pacific railroads under orders from the Department of the Interior	4,492 08

It is proper to add that the period covered by this report was during the administration of my predecessor, the honorable D. S. Alexander, who left the affairs of this office in good condition, the work not in arrear, and the clerical force well adapted to the exigencies of the business.

I have the honor to be, very respectfully, your obedient servant,

ANTH. EICKHOFF,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

A.—*STATEMENT of EXPENSES of the DIPLOMATIC SERVICE of the UNITED STATES for the fiscal year ended June* 30, 1885.

[*a*, Comprises all accounts received. *b*, Accounts for one quarter suspended.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	T. O. Osborn, late minister and consul-general.	$7,500 00	$426 61	.....	$5 00
	B. W. Hanna, minister and consul-general.	82 42	.....	.....	.....
				$8,009 03	.....
Austria-Hungary.	A. Taft, late minister.....	1,500 00	124 90	.....	.....
	J. M. Francis, minister.....	10,434 78	958 21	.....	245 00
	A. M. Keiley, late minister.....	1,912 09	.....	.....	.....
	W. T. Strong, chargé d'affaires *ad interim*.	440 22	.....	.....	.....
	W. T. Strong, secretary of legation	1,667 92	.....	.....	.....
				17,038 13	.....
Belgium	N. Fish, minister	7,500 00	471 07	.....	.....
				7,971 07	20 00
Bolivia	R. Gibbs, late minister and consul-general	4,769 02	473 03	.....	.....
	W. A. Seay, minister and consul-general.	412 09	.....	.....	.....
				5,654 14	
Brazil	T. A. Osborn, late minister	12,000 00	977 88	.....	50 00
	T. J. Jarvis, minister	1,681 30	.....	.....	.....
	C. B. Trail, chargé d'affaires *ad interim* .	1,271 73	.....	.....	.....
	C. B. Trail, secretary of legation	1,418 48	.....	.....	.....
				17,349 39	.....
Central American States.	H. C. Hall, minister	7,500 00	2,333 15	.....	.....
	H. C. Hall, minister, for clerk to legation	13 58	.....	.....	.....
				9,846 73	.....
Chile	C. A. Logan, late minister	8,885 87	792 27	.....	.....
	W. R. Roberts, minister	824 18	.....	.....	.....
	C. Carpenter, late secretary of legation.	1,328 80	.....	.....	.....
	C. M. Seibert, secretary of legation	292 59	.....	.....	.....
				12,123 71	.....
China.....	J. R. Young, late minister (*a*)	9,000 00	5,988 32	.....	215 00
	C. Denby, minister.....	989 00	.....	.....	.....
	E. J. Smithers, chargé d'affaires *ad interim*.	1,598 90	572 48	.....	.....
	C. Holcombe, late secretary of legation.	2,291 14	56 39	.....	.....
	W. W. Rockhill, secretary of legation..	1,800 00	54 34	.....	.....
	F. D. Cheshire, interpreter	2,894 03	48 70	.....	.....
				25,293 30	.....
Colombia	W. L. Scruggs, minister	7,500 00	1,046 40	.....	.....
				8,546 40	15 00
Corea.....	L. H. Foote, minister and consul-general (*b*).	3,750 00	1,286 53	.....	.....
	G. C. Foulk, chargé d'affaires *ad interim* (*b*).	.....	9 91	.....	.....
				5,046 44	.....
Denmark	W. Hoffman, late minister and consul-general.	4,601 65	738 43	.....	15 00
	R. B. Anderson, minister and consul-general.	851 65	116 67	.....	.....
				6,308 40	.....
France.....	L. P. Morton, late minister.....	13,813 73	2,411 34	.....	234 49
	R. M. McLane, minister.....	4,622 05	810 58	.....	52 11
	H. Vignaud, chargé d'affaires *ad interim*.	1,521 74	965 00	.....	114 64
	E. J. Brulatour, late secretary of legation.	1,262 57	2 21	.....	.....
	H. Vignaud, secretary of legation	1,732 88	3 82	.....	.....
	A. Jay, secretary of legation	214 29	1 19	.....	.....
				27,361 40	.....
Germany	J. A. Kasson, late minister	16,449 08	1,765 17	.....	940 00
	G. H. Pendleton, minister.....	4,618 05	675 72	.....	365 00
	A. A. Sargent, late minister	760 87	.....	.....	.....
	H. S. Everett, chargé d'affaires *ad interim*.	1,616 86	630 25	.....	410 00

A.—*STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &c.*—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Germany	C. Coleman, chargé d'affaires *ad interim*	$252 40			
	H. S. Everett, secretary of legation	171 20	$1 51		
	F. V. S. Crosby, secretary of legation	1,548 91	6 84		
	C. Coleman, secretary of legation	2,468 75	14 58		
				$30,980 19	
Great Britain	J. R. Lowell, late minister	16,201 91	2,730 57		$327 03
	E. J. Phelps, minister	4,326 93	671 92		66 43
	W. J. Hoppin, secretary of legation	2,625 00			
	H. White, secretary of legation	2,000 00			
				28,556 33	
Hawaiian Islands.	R. M. Daggett, late minister	7,376 38	296 75		
	G. W. Merrill, minister	1,813 18	53 62		
				9,539 93	
Hayti	J. M. Langston, late minister and consul general.	5,000 00	657 48		
	J. E. W. Thomas, minister and consul-general.	343 41			
				6,000 89	
Italy	W. W. Astor, late minister	8,461 16	401 68		35 00
	A. M. Keiley, late minister	890 11			
	J. B. Stallo, minister	296 70			
	L. Richmond, chargé d'affaires *ad interim.*	978 26	57 94		
	E. Pierrepont, chargé d'affaires *ad interim.*	780 41	24 25		5 00
	E. Pierrepont, late secretary of legation	745 00			
				12,635 51	
Japan	J. A. Bingham, late minister	12,000 00	888 87		15 00
	R. B. Hubbard, minister	2,307 69	13 47		
	W. M. Whitney, interpreter	2,500 00	41 56		
	G. Goward, secretary of legation	2,625 00	42 95		
	E. Dun, secretary of legation	1,335 33	9 68		
				21,764 55	
Liberia	J. H. Smythe, minister and consul-general.	4,368 21	428 35		
	M. A. Aenmey, vice-consul-general	631 79	4 32		
				5,432 67	
Mexico	P. H. Morgan, late minister	11,835 17	2,714 98		100 00
	H. R. Jackson, minister	1,879 12			
	H. H. Morgan, secretary of legation	1,775 33			
	H. H. Morgan, chargé d'affaires *ad interim*	1,027 17			
				19,231 77	
Netherlands	W. L. Dayton, late minister	7,046 71	380 73		
	Isaac Bell, jr., minister	1,565 93	44 07		
				9,037 44	
Paraguay and Uruguay.	W. Williams, late chargé d'affaires	5,000 00	334 21		
	J. E. Bacon, chargé d'affaires	728 02			
				6,062 23	
Persia	S. G. W. Benjamin, minister and consul-general	*a*3,750 00	1,183 30		
				4,933 30	
Peru	S. L. Phelps, late minister	9,835 17	1,422 06		10 00
	C. W. Buck, minister	2,142 86			
	R. R. Neill, secretary of legation	122 28			
				13,522 37	
Portuga	J. M. Francis, late minister and consul-general.	652 18	148 88		
	L. Richmond, late minister and consul-general.	3,664 15	749 09		5 00
	E. P. C. Lewis, minister and consul-general.	1,071 43			
	J. B. Wilbor, vice-consul-general	1,500 84	536 60		
				8,323 17	
oumania, Servia, and Greece.	E. Schuyler, late minister and consul-general.	688 86	28 68		
				717 54	
Russia	A. Taft, late minister	15,312 50	1,664 70		145 00
	G. V. N. Lothrop, minister	1,442 31			
	G. W. Wurts, chargé d'affaires *ad interim.*	3,075 08	509 15		
	G. W. Wurts, secretary of legation	1,702 55			
				23,706 29	
Siam	J. A. Halderman	4,807 69	941 35		
	N. A. McDonald, vice-consul-general		47 72		
				5,796 76	

A.—*STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &c.*—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Spain	J. W. Foster, minister	$12,000 00	$2,493 88		$10 00
	D. T. Reed, chargé d'affaires *ad interim*	2,845 02	3,500 15		10 00
	D. T. Reed, late secretary of legation	957 90			
	E. H. Strobel, secretary of legation	54 40			
	J. W. Foster, minister, for clerk to legation.	1,200 00			
				$23,051 35	
Sweden and Norway.	W. W. Thomas, jr., late minister	7,500 00	568 07		25 00
	Rufus Magee, minister	1,421 67	18 47		
				9,508 21	
Switzerland	M. J. Cramer, late minister and consul-general.	5,000 00	1,053 96		210 00
	B. Winchester, minister and consul-general.	370 88			
				6,424 84	
Turkey	L. Wallace, minister	5,869 57	763 22		80 00
	G. H. Heap, chargé d'affaires *ad interim*	1,824 04	1,438 56		70 00
	W. C. Emmet, chargé d'affaires *ad interim.*	484 18	193 82		40 00
	A. A. Garguilo, interpreter	2,500 00			
	W. C. Emmet, secretary of legation	502 53			
				13,575 92	
Venezuela	Jehu Baker, late minister and consul-general.	7,293 96	291 63		
	C. L. Scott, minister and consul-general	1,112 64	30 00		
				8,728 23	
OTHER PLACES.					
Colon	F. W. Rice, late consul		100 00	100 00	
Ecuador	H. N. Beach, consul-general		40 10	40 10	
Guayaquil	M. Reinberg, vice-consul-general		419 09	419 09	
Havre	J. B. Glover, late consul		92 00	92 00	
Liverpool	S. B. Packard, late consul		690 29		
	C. T. Russell, consul		39 70		
				729 99	
London	B. F. Stevens, dispatch agent		4,537 31	4,537 31	
Ningpo	E. Stevens, consul		116 64	116 64	
State Department	F. J. Kieckhoefer, disbursing clerk		15,943 90	15,943 90	
Zanzibar	F. M. Cheney, consul		190 00	190 00	
		366,933 44	73,313 22	440,246 66	3,834 70

RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires	$309,466 96
Paid for salaries of chargés d'affaires *ad interim*	17,716 01
Paid for salaries, secretaries of legations, interpreters, and legation clerks	39,750 47
Paid for contingent expenses foreign missions	71,322 56
Paid for loss on bills of exchange	1,990 66
	440,246 66
Passport fees received and accounted for	3,834 70

B.—*STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES for the fiscal year ended June* 30, 1885.

SCHEDULE B.

[*a*, For one quarter. *b*, For two quarters. *c*, For three quarters. *d*, No returns.]

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES-GENERAL.							
Bangkok[1]							$52 85
Berlin	$4,000 00	$560 43		$1,358 40	$1,200 00		14,817 25
Berne[2]					125 00		839 25
Bogota[3]							
Bucharest[4]	2,307 06	48 90		*c*653 05		$2 25	25 00
Cairo[5]	67 93						2 04
Calcutta	5,000 00	884 31		1,539 31	800 00		5,139 50
Akyab							(*d*)
Bassein							15 00
Chittagong							17 75
Madras							701 50
Moulmein							(*d*)
Rangoon							78 47
Constantinople[6]	1,037 17			788 98	120 00	139 82	725 25
Adrianople							(*d*)
Dardanelles							(*c*)
Philippopolis							(*d*)
Rustchuck							(*d*)
Salonica							*c*106 50
Trebizonde							16 00
Frankfort-on-the-Main	3,000 00	436 81		878 01	1,200 00		5,927 51
Lungen Schwalback							2 50
Guatemala[7]	1,217 39	250 00		*c*109 96			202 50
Guayaquil	3,000 00	244 57		528 97	*b*120 00		1,470 00
Bahia							195 50
Manta							40 50
Halifax	3,000 00	304 79		593 03	640 00	7 48	3,273 00
Barrington							10 00
Bridgewater							60 00
Liverpool							65 00
Lunenburg							55 00
Shelburne							21 00
Havana	6,000 00	619 57		*c*2,256 76	*c*1,200 00		16,349 24
Gibara							25 77
Nuevitas							(*d*)
Kanagawa	4,000 00	648 35		1,860 78	351 54		8,637 28
Lisbon[8]							871 94
Oporto			23 89				467 50
London	6,000 00	576 92		2,958 59	1,406 59		50,878 00
Dover							10 00
Matamoros	2,000 00			1,064 11	640 00		532 00
Camargo							236 00
Mier							473 50
Santa Cruz Point							642 50
Melbourne	4,500 00	914 84		955 23	800 00	31 93	486 60
Albany							(*d*)
Port Adelaide							107 50
Mexico	2,500 00	206 04		477 67	480 00		25 00
Monrovia[9]							95 43
Cape Coast Castle							(*a*) 12 35
Cape Palmas							(*d*)
Grand Bassa							(*d*)
Montreal	4,000 00	329 67		1,404 89	960 00		4,730 30
Coteau Landing							567 25
Hemmingford							520 50
Hinchinbrook							227 25
Hochelaga and Longueuil	981 50						1,981 50
Huntingdon							864 00

[1]For salary, see Table A, Siam.
[2]For salary, see Table A, Switzerland.
[3]Returns incomplete.
[4]Legation and consulate-general prior to July 6, 1884, Roumania.
[5]Left an unsalaried office from July 6, 1884. (See Table D.)
[6]Consul-general acted as chargé d'affaires from July 1, 1884, to December 26, 1884.
[7]Accounts for June quarter, 1885, not received.
[8]For salary see Table A, Portugal.
[9]For salary see Table A, Liberia.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES-GENERAL—Continued.							
Panama	$4,000 00			$1,662 03	$480 00		$823 07
Agua Dulce							(*d*)
Paris	6,000 00			4,905 42	1,600 00	$132 19	51,176 75
Port au Prince[1]					800 00		796 63
Rio de Janeiro	6,000 00	$791 21		2,125 62	1,600 00	70 36	7,095 82
Rome[2]	1,493 37	109 11		1,081 53		71 59	380 00
Ancona							25 00
Civita Vecchia							17 50
Shanghai	5,000 00	163 05		2,242 60	1,600 00		6,555 41
St. Petersburg[3]	2,892 86	74 18		850 51	200 00	28 47	560 50
Cronstadt							(*d*)
Revel							(*d*)
Riga							196 00
Teheran[4]							*c*53 75
Vienna	3,000 00	494 50		883 30	1,000 00		7,898 01
Brunn	85 50						1,085 50
CONSULATES.							
Acapulco	2,000 00			592 39			494 00
Tehuantepec							41 50
Aix-la-Chapelle	1,500 00			283 78			1,240 00
Burtscheid	30 00						1,030 00
Amherstburg	1,500 00			95 10			1,193 50
Amoy	3,500 00	288 46		687 34		22 28	1,295 65
Amsterdam	1,500 00			679 54			3,383 30
Antigua	1,500 00			297 43			548 60
Anguilla							(*b*) 15 00
Dominica			$25 26				558 50
Montserrat			3 30				290 00
Nevis			9 35				266 16
Portsmouth			45 96				5 00
Antwerp	2,500 00			718 85	800 00		3,336 50
Apia[5]	1,396 98	263 74		392 92		74 39	84 48
Jaluit							(*d*)
Pagopago							(*d*)
Athens	2,452 22	407,63		362 91		30 57	23 00
Auckland	1,500 00			507 31		70 51	322 60
Christ Church			46 05				135 88
Dunedin							187 04
Russell							42 93
Wellington							62 00
Bahia	1,500 00			261 20			914 75
Barbadoes	1,500 00			407 86		3 82	1,660 52
St. Lucia			44 42				492 50
St. Vincent			32 55				264 50
Barcelona	1,500 00			467 15			254 00
Grao			11 23				435 00
Palma							10 00
Port Mahon							15 50
Tarragona			11 87				526 50
Torrevieja							17 00
Barmen	2,000 00			941 25	640 00	4 26	7,387 50
Basle	2,000 00			951 50	185 00		2,672 50
Chaux de Fonds	242 50						1,242 50
Beirut	2,000 00			639 09		96 38	72 50
Aintab							2 00
Aleppo							35 00
Alexandretta							25 00
Damascus							54 50
Haifa							38 75

[1] For salary see Table A, Hayti.
[2] Accounts from July 1, 1884, to September 11, 1884, and from June 11, 1885, to June 30, 1885, not received.
[3] Salary account from June 18, 1885, to June 30, 1885, not received.
[4] For salary see Table A, Persia.
[5] No returns from June 6, 1885, to June 30, 1885, received.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Beirut—Continued.							
Latakia[1]							
Morash[1]							
Sidon							$7 00
Tarsus[1]							
Tripoli							6 00
Belfast	$3,000 00	$107 04		$2,515 63	$640 00		9,077 50
Ballymena							184 50
Lurgan	697 50						1,697 50
Bermuda	1,500 00			217 87			1,828 27
Birmingham	2,500 00	309 06		684 01	960 00		6,612 50
Kidderminster	282 50						1,282 50
Redditch							885 00
Wolverhampton							307 75
Bordeaux	2,500 00			675 71	800 00	$13 92	8,761 00
Pauillac							198 50
Pau							104 00
Bradford	3,000 90			1,322 76	960 00		16,482 50
Bremen	2,500 00	309 07		1,368 09	1,200 00		4,636 00
Brake and Nordenham							33 00
Bremerhaven	1,000 00		$15 08				2,035 00
Bristol	1,500 00			[c]432 92		12 96	910 00
Brussels	2,500 00	398 34		734 16		9 73	2,507 50
Charleroi	989 06						2,312 50
Buenos Ayres[2]	40 76			348 21		12 02	85 59
Cadiz	1,500 00			504 56		36 02	710 00
Huelva			11 30				40 00
Jeres de la Frontera	465 00						1,465 00
Seville							463 86
Callao	3,500 00			346 80		89 32	276 18
Cerro de Pasco							(*d*)
Lima							(*d*)
Canton	3,500 00			1,308 39			1,663 00
Swatow							24 42
Cape Town	1,500 00			607 42		80 79	172 50
East London							37 50
Mossel Bay[1]							
Port Elizabeth							667 13
Port Natal							94 74
Simonstown[1]							
Cardiff	2,000 00			892 17	400 00	58 80	351 60
Lanelly							80 00
Milford Haven[1]							
Newport							463 00
Swansea	853 92		108 17				1,745 75
Ceylon	1,500 00			587 76		30 30	438 69
Point de Galle			11 19				*a* 22 50
Chemnitz[3]	1,000 00	164 84		*a* 135 09	*a* 300 00		16,297 50
Glauchau							2,442 50
Chin Kiang[4]	3,355 26			827 33		41 34	61 34
Cienfuegos	2,500 00			348 13	150 00		1,018 50
Trinidad de Cuba			148 84				78 72
Zaza			49 57				103 86
Clifton	1,500 00			172 24		8 00	604 00
St. Catharine's							225 50
Coaticook[2]	27 17	10 87		8 25		2 80	23 50
Cologne	2,000 00	180 83		544 38			3,160 00
Colon	3,000 00	415 76		1,708 50	800 00		2,773 45
Boco del Toro							(*d*)
San Andres							32 50
Copenhagen	1,500 00			*c* 759 81	200 00	68 66	699 50
Elsinore							1 00
Ronne[1]							

[1] No fees.
[2] Left an unsalaried office from July 6, 1884. (See Table D.)
[3] Salary accounts for the March and June quarters, 1885, not received. Accounts of agency unadjusted.
No salary claimed from March 25, 1885, to April 9, 1885.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Cork	$2,000 00			$530 18		$61 22	$302 66
Waterford			$4 79				19 29
Crefeld	2,000 00			912 68	$1,200 00	27 27	6,667 50
Essen							295 00
Demerara	3,000 00			846 17	480 00	46 71	1,069 79
Dresden	2,500 00			714 73	800 00		3,152 50
Dublin	2,000 00			957 63			1,373 00
Limerick							c82 75
Sligo							a4 50
Dundee	2,500 00			717 15	640 00	3 05	6,853 00
Aberdeen							923 00
Fayal	1,500 00			11 17			163 50
Flores			36 89				5 50
Graciosa							1 00
Saint George			a6 66				15 00
Saint Michael			143 78				76 14
Terceira							45 00
Florence	1,500 00			468 38	480 00	26 64	1,675 00
Cagliari							25 00
Foo Chow	3,500 00			1,128 81			434 50
Fort Erie	1,500 00			255 77			926 00
Funchal	1,500 00			387 27		84 89	153 35
Geneva	1,500 00			518 64			740 50
Vevey							637 50
Genoa	1,500 00			458 15	480 00	12 48	1,518 50
San Remo							(a) 16 00
Spezia[1]							
Gibraltar	1,500 00			(c) 213 32			444 03
Glasgow	3,000 00			906 87	800 00		11,712 50
Greenock							97 50
Guadeloupe	1,500 00			255 23			400 91
Hamburg	2,500 00	$116 76		1,126 45	1,200 00		9,157 50
Altona	821 00						1,821 00
Cuxhaven							22 50
Lubec							44 50
Kiel							292 25
Hamilton	2,000 00	164 81		122 15		75	1,644 00
Paris	632 00						1,632 00
Hankow	3,500 00			994 27			174 94
Ichang[1]	31 50		31 50				
Kiukiang[1]	274 50		274 50				
Havre	3,000 00	189 56		791 11	1,200 00		3,060 50
Brest							11 50
Cherbourg							9 00
Honfleur[1]							
St. Malo							18 00
Hong-Kong	5,000 00	796 71		1,851 74	1,200 00		11,163 41
Honolulu	4,000 00	626 37		991 27			4,695 25
Hilo							103 72
Kahului							602 42
Mahukona							18 58
Jerusalem	1,500 00			386 87		127 16	70 00
Jaffa							7 00
Kingston (Canada)	1,500 00			454 10	400 00		1,002 50
Deseronto[2]							386 06
Gananoque							196 50
Napanee							428 00
Picton[2]							264 50
Kingston (Jamaica)	2,000 00			729 70		31 85	1,782 37
Falmouth			6 74				63 50
Milk River							125 00
Montega Bay			49 44				360 50
Port Antonio							505 00
Port Morant			72 13				92 50
Savannah la Mar							211 18
St. Ann's Bay			10 13				399 36
Laguayra	1,500 00			337 58			764 00
Barcelona[1]							

[1] No fees. [2] Made an agency of Belleville, Nov. 29, 1884.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Laguayra—Continued.							
Campano							*b*$51 50
Cumana							18 00
Caracas							961 75
Leeds	$2,000 00	$329 67		$754 67	$397 73	$1 26	3,105 50
Huddersfield	1,000 00						4,455 00
Leghorn	1,500 00			549 51			2,302 50
Bologna							113 50
Carrara							603 00
Leipsic	2,000 00			584 47	800 00		5,874 01
Gera	960 00						1,960 00
Leith	2,500 00			565 60	640 00	32 18	1,661 50
Galashiels							248 25
Liverpool	6,000 00	1,038 46		2,978 05	2,000 00		30,090 49
Holyhead[1]							
St. Helens	1,000 00						2,055 00
Lyons	2,500 00	27 47		2,973 06	1,200 00		12,567 50
Mahé	1,500 00			282 35		88 81	5 83
Malta	1,500 00			375 15		94 94	70 50
Malaga	1,500 00			740 76	400 00	7 00	1,923 00
Almeria							464 50
Marbella							90 00
Managua[2]	1,570 65	255 42		634 19			
Manchester	3,000 00	247 25		1,582 08	1,200 00		17,170 00
Manila	1,500 00			442 96			777 48
Cebu							*b*120 70
Mannheim	1,500 00	212 71		636 08	480 00	2 78	2,374 25
Marseilles	2,500 00			866 39	800 00	36 30	2,796 93
Bastia							(*d*)
Cette			$35 07				265 00
Toulon							(*d*)
Martinique	1,500 00			232 50			547 87
Fort de France							25 00
Matanzas	3,000 00	321 42		815 10			858 78
Messina	1,500 00			495 53			3,608 01
Gioja							(*d*)
Milazzo							110 00
Milan	1,500 00	220 11		402 58		8 42	1,454 50
Montevideo	2,000 00			*c*417 37		40 02	1,180 74
Munich	1,500 00			377 71		11 31	1,129 00
Augsburg							547 50
Nagasaki	3,000 00	32 97		923 24			143 50
Naples	1,500 00	32 94		707 42	480 00	67 73	956 50
Bari							382 00
Pozzuoli[3]							2 50
Rodi							115 00
Nassau	2,000 00			411 34			857 00
Albert Town			44 72				34 64
Dunmore Town			36 60				83 50
Governor's Harbor			176 02				127 00
Green Turtle Cay			69 47				117 50
Mathew Town			41 18				16 70
Newcastle-on-Tyne	1,500 00			619 38		8 01	1,561 50
Carlisle							485 50
Hartlepool and Middleboro							354 00
Sunderland							193 00
Nice	1,500 00	107 14		479 50		60 56	39 25
Cannes							374 50
Mentone							41 00
Monaco[1]							
Ningpo	3,500 00			1,049 13			87 70
Nuremberg	2,000 00	329 68		654 67	714 00		4,508 50
Furth	1,000 00						3,682 50
Odessa	2,000 00	499 99		647 22		256 62	173 25
Osaka and Hiogo	3,000 00	252 71		1,135 98			3,559 50
Palermo	2,000 00			2,117 28	400 00		4,325 00

[1] No fees. [2] Established July 6, 1884; no fees. [3] Established November 21, 1884.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Palermo—Continued.							
Carini	$375 00						$1,375 00
Girgenti							425 00
Marsala							51 00
Trapani							137 50
Pará	1,500 00			$438 49			1,266 43
Maranhao			$111 32				405 43
Manaos							15 00
Paso del Norte	1,500 00	$61 81		313 15			2,077 25
Nogales	111 50						1,111 50
Pernambuco	2,000 00			270 98		$27 96	1,010 75
Ceara							342 00
Maccio			247 13				73 00
Natal			28 58				139 50
Paraiba[1]			17 18				
Pictou	1,500 00			436 74			80 00
Cape Canso							75 00
Cow Bay			53 44				98 50
Glace Bay			42 78				74 50
Guysborough[1]							
Lingan and Port Sydney							96 50
Louisburg							2 50
North Sydney			24 18				77 80
Port Hastings			70 69				232 00
Port Louis	2,000 00			397 50			64 50
Port Sarnia	1,500 00			264 59			1,251 00
London	783 00						1,783 00
Port Stanley (F. I.)[1]	1,500 00			372 75		76 90	
Prague[2]	1,752 75	164 84		535 94	$480 00		8,296 00
Reichenberg	876 38						2,441 50
Prescott	1,500 00			366 14		6 88	997 00
Brockville	1,000 00						2,519 00
Prince Edward Island	1,500 00			316 35		9 45	362 00
Alberton							*b* 10 00
Georgetown							*b* 33 50
Souris							*c* 165 50
Stanley's Bridge							*b* 12 50
Summerside							297 50
Puerto Cabello	1,500 00			441 41			1,416 50
Quebec	1,500 00	32 97		554 92		16 71	380 00
Point Levi	379 50						1,379 50
Rotterdam	2,000 00	274 72		610 96			3,607 50
Flushing							10 50
Schiedam	575 30						1,747 50
San José[3]	1,135 87	298 91					
San Juan del Norte	2,000 00	250 00		180 13			832 71
Bluefields							675 04
San Juan (P. R)	2,000 00			525 77			372 16
Aguadilla			81 36				292 79
Arecibo			212 47				270 15
Fajardo			43 99				162 50
Guayamas			243 96				219 68
Naguabo			201 53				266 07
Viequez			33 42				121 84
San Salvador[4]				418 83			315 00
Santiago de Cuba	2,500 00			727 00			714 35
Guantanamo			279 05				267 50
Manzanillo			104 90				148 00
Santa Cruz			47 88				20 00
Sheffield	2,500 00			659 40	800 00		4,622 50
Singapore	2,500 00			*c*581 36	*c*600 00	63 41	1,505 21
Penang							241 18
Smyrna	2,500 00			352 40	400 00	96 65	1,839 50
Sonneberg	2,000 00			618 57	800 00	5 49	8,655 00

[1] No fees.
[2] Salary from April 1, 1885, to May 15, 1885, not yet adjusted.
[3] Made a salaried office July 6, 1884. Accounts for the June qr., 1885, not received; no fees reported
[4] No accounts for salary received.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c,*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Southampton	$1,500 00			$280 07			$328 50
Portsmouth							77 00
Weymouth							12 50
San Domingo	1,500 00			538 45			858 24
Azua							85 80
Macoris							157 20
St. Helena	1,500 00	$253 68		284 79		$8 25	56 93
St. John's (P. Q.)	1,500 00	160 72		218 47			1,580 00
Farnham	1,000 00						2,051 00
La Colle							616 50
St. John (N. B.)	2,000 00	192 31		658 97	$200 00		3,273 50
Fredericton							301 50
Grand Manan							305 07
McAdam Junction							260 75
Newcastle							51 50
St. Andrews							157 00
St. George							97 50
St. Stephen	1,500 00			312 17			277 13
St. Thomas (W. I.)	2,500 00			509 80			276 37
Fredericksted			$144 68				266 50
Santa Cruz			50 44				111 50
Stuttgart	1,500 00	606 12		617 17	480 00		1,959 75
Sydney	2,000 00	32 61		870 65	298 36	23 39	1,015 97
Brisbane			19 19				138 70
Newcastle	1,000 00		1,285 40				714 60
Tamatave	2,000 00			297 15			35 50
Andakaba							2 50
Majonga[1]							
Tampico	1,500 00			497 47			187 50
Tangier	2,000 00			842 00			10 00
Casa-Blanca							(*d*)
Laraiche							(*d*)
Mazagan							(*d*)
Mogador							(*d*)
Rabat							(*d*)
Saffi							(*d*)
Tegucigalpa[2]		327 88					
Tien-Tsin[3]	2,434 79			1,518 85		63 05	168 50
Toronto	2,000 00	197 77		455 25		3 23	4,419 50
Whitby							667 50
Trieste	2,000 00	288 04		547 61		4 60	1,886 01
Fiume							251 50
Tunstall	2,500 00			759 97	683 67		7,890 00
Valparaiso	3,000 00			853 10			305 60
Vera Cruz	3,000 00			989 65			2,842 74
Coatzacoalcos							32 50
Frontera							301 00
Verviers and Liege	1,500 00	203 80		400 02			1,810 00
Victoria	2,500 00			806 00			2,325 94
Windsor (Ont.)	1,500 00			245 26			3,320 00
Winnipeg	1,500 00			409 25		6 81	433 00
Emerson							225 00
Wakopa							60 75
Zurich	2,000 00	119 55		1,121 67	480 00	3 52	2,873 75
COMMERCIAL AGENCIES.							
Goderich	1,500 00			314 73		5 44	347 00
Stratford	1,000 00						3,209 00
Maracaibo	2,000 00			774 25	300 00		2,392 50
Coro							330 00
San Cristobal							(*d*)
Valera							(*d*)

[1] No fees.
[2] No accounts for salary and fees received.
[3] Salary from July 1, 1884, to October 20, 1884, not yet adjusted.

B.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
COMMERCIAL AGENCIES—Continued.							
Nottingham	$2,500 00			$787 94	$400 00		$8,107 55
Derby							797 50
Leicester	172 50						1,172 50
Ottawa	3,000 00	$164 83		372 65		$1 47	4,874 00
Grenville							332 00
Sagua la Grande	2,000 00			482 00	400 00		625 41
Total	393,301 89	19,945 60	$4,881 22	125,181 96	50,071 89	2,812 13	655,658 78

C.—*STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fisca year ended June* 30, 1885.

SCHEDULE C.

[*a*, For one quarter. *b*, For two quarters. *c*, For three quarters. *d*, No returns.]

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES.							
Algiers [1]	$983 75	$241 85		$67 88			$59 00
Bone							30 00
Oram							55 00
Batavia	1,000 00			194 21			650 25
Soerabaya							194 44
Bombay	1,000 00			52 36		76 43	293 50
Cape Haytien	1,000 00						500 05
Gonaives			142 84				289 50
Port de Paix			185 28				144 00
Gaspé Basin	1,000 00			5 27		9 74	26 00
Magdalen Island [2]							
Paspebiac							40 00
Ghent	1,000 00			*c*58 70			966 50
Ostend							22 00
Guaymas	1,000 00			74 56			595 00
Nantes	1,000 00	122 25		176 93		11 85	131 00
Angers							96 50
L'Orient							50 50
Rennes							2 50
St. Nazaire							26 00
Nuevo Laredo	1,000 00			77 63			1,170 00
Garita Gonzalez	61 00						1,061 00
Piedras Negras	1,000 00			112 25			1,188 25
Rio Grande do Sul	1,000 00			110 07			431 00
Ruatan and Truxillo	1,000 00			105 75			167 50
Truxillo							*a*52 50
Santiago (C. V. I.)	1,000 00			38 93		48 75	22 50
Brava							2 50
Fogo							(*d*)
Sal							(*d*)
St. Vincent							252 50
Sierra Leone	1,000 00			156 97			95 50
St. Paul de Loando [3]	953 29	81 52		*c*16 69			25 00

[1] No salary claimed from April 1, 1885, to April 6, 1885.
[2] No fees.
[3] Salary account from June 14, 1885, to June 30, 1885, not received.

C.—*STATEMENT of CONSULAR FEES, SALARIES, &c.*—Continued.

SCHEDULE C—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Stettin	$1,000 00			$14 00		$9 60	$415 25
Dantzic							250 00
Konigsberg	1 50						1,001 50
Tahiti	1,000 00			40 00			486 43
Talcahuano	1,000 00			c57 05			47 00
Turk's Island	1,000 00			b38 11			309 66
Cockburn Harbor			$80 61				139 91
Salt Cay			85 76				c92 57
Venice	1,000 00			172 94		27 25	547 50
Windsor (N. S.)	1,000 00			104 88			319 25
Annapolis			524 00				215 50
Cornwallis							57 00
Digby							82 50
Kempt			82 48				120 00
Parrsboro'			28 90				90 50
Port Joggins			92 43				240 00
Walton							30 50
Wolfville							2 00
Yarmouth			12 77				743 50
Zanzibar	1,000 00			88 80			222 72
COMMERCIAL AGENCIES.							
Gaboon[1]	692 94						
Levuka	1,000 00	$273 44		a72 56		8 27	12 19
Ronen[2]					$400 00		
Total	23,692 48	719 06	1,235 07	1,836 54	400 00	191 89	14,065 47

[1] No salary claimed from July 1, 1884, to October 21, 1884. No fees.
[2] For fees see Table D.—*Consulate.*

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, EXPENSES, and LOSS by EXCHANGE for the fiscal year ended June* 30, 1885.

NOT INCLUDED IN SCHEDULE B OR C.

[*a*, for one quarter. *b*, for two quarters. *c*, for three quarters. *d*, no returns.]

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
AGENCY AND CONSULATE-GENERAL.							
Cairo[1]	$137 50	$137 50				$317 55	$13 52
UNSALARIED CONSULATES.							
Aden	540 00	540 00				50 08	
Alicante	87 88	87 88					
Amapala	170 00	170 00				8 25	
Yuscaran *d*							
Annaberg	5,382 50	2,500 00	1,667 50	1,215 00		123 64	
Barranquilla	2,367 00	2,500 00		13 69	146 69	287 14	
Rio Hacha	125 50						
Santa Martha	22 50						

[1] From July 6, 1884, to June 30, 1885.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, &c.*—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Bathurst	$35 50	$61 44			$25 94		
Belleville	1,611 50	1,611 50				$51 84	
Deseronto	239 00						
Picton	237 00						
Bergen	589 00	589 00				30 05	
Drontheim	56 00						
Stavanger	63 50						
Breslau	1,548 50	1,548 50				44 60	$0 81
Brunswick	4,663 86	2,500 00	$1,908 03	$255 83		118 10	
Buenos Ayres[1]	2,304 65	2,466 03		1,000 00	1,161 38	370 04	
Carthagena (U. S. C.)	883 09	949 04			65 95		
Carthagena, Spain	132 50	132 50					
Catania	1,318 00	1,330 63			12 63	46 66	
Licata	35 00						
Syracuse	15 00						
Cayenne	7 50	42 05			34 55		
Chefoo	184 00	817 00			633 00	53 02	
Chihuahua	187 25	187 25				9 80	
Christiania	525 50	525 50				67 93	
Arendal	25 50						
Christiansand	17 50						
Ciudad Bolivar	560 46	560 46					
Coaticook	600 50	600 50					
Georgeville	134 50						
Hereford	137 00						
Lineboro'	666 50						
Potton	254 50						
Stanstead	254 00						
Colonia[1]							
Paysandu *c*					$55 99		
Cognac	1,857 50	1,857 50				143 99	1 76
Limoges	906 00						
Coquimbo *c*	56 57	64 20			7 63	15 17	
Caldera *d*							
Cordoba	12 00	12 00					
Corunna	61 00	61 00					
Carril *d*							
Corcubion *d*							
Ferrol	12 67						
Vigo	52 50						
Vivero (*d*)							
Curaçao	1,261 00	1,830 74			569 74	64 78	
Bonaire	33 29						
Denia (*c*)	972 50	972 50					
Elberfeld	3,740 50	2,500 00	340 50	900 00		230 10	
Falmouth	85 50	140 21			54 71	38 29	
Scilly Islands (*d*)							
Goree-Dakar	40 49	119 22			78 73		
Gottenburg	1,197 50	1,207 44			9 94	363 00	
Malmo	88 50						
Guerrero	167 50	167 50				36 12	
Guelph	3,400 00	2,500 00	687 00	213 00		75 65	2 20
Helsingfors[2]							
Wyborg[2]							
Hobart	5 00	5 00				61 69	
Horgen	3,125 00	2,500 00	80 00	545 50		612 54	
Iloilo (*d*)							
Iquique	434 39	729 77			295 38	301 80	
Arica (*d*)							
Kehl	1,781 50	1,781 50				111 68	
Lambayeque	77 50	77 50				33 91	
Chimbote (*d*)							
Eten (*d*)							
Labos de Afuera (*d*)							
Pacasmayo (*d*)							
Payta	45 00						
Tumbez (*d*)							

[1] From July 6, 1884, to June 30, 1885.

[2] No fees.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, &c.*—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
La Paz, Mexico	$251 00	$310 09			$59 09	$81 11	
Magdalena Bay	60 00						
San José and Cape St. Lucas	117 50						
La Union	257 50	257 50					
Londonderry	93 00	93 00				60 06	$1 50
Manzanillo (*d*)							
Mazatlan	653 26	708 84			55 58	40 30	
Altata (*d*)							
Durango (*d*)							
Merida	1,682 44	1,722 93			40 49	279 48	
Campeachy	95 00						
Progreso					18 53		
Monterey	360 00	360 00				39 74	
Moscow	1,016 50	1,016 50				140 37	
Muscat	40 50	40 50					
New Chwang	37 83	74 62			36 79	180 00	9 00
Patras	382 00	382 00				19 27	
Cephalonia[1]							
Corfu	14 50						
Piræus	15 50						
Syra	22 50						
Zante	75 00						
Padang	89 99	129 22			39 23		
Paramaribo	327 99	426 97			98 98	11 60	
Plymouth	203 00	283 32			80 32		
Dartmouth	40 50						
Guernsey	36 50						
Jersey	73 50						
Rheims	2,447 50	2,447 50				82 89	
Rosario	543 83	1,482 53			938 70	348 68	
Rouen	922 50	968 51			46 01	360 16	2 00
Bologne-sur Mer	11 50						
Calais	544 00						
Dieppe[1]							
Dunkirk	222 89						
Lille	177 00						
Roubaix	847 50						
Saint John's, N. F.	847 66	942 62			94 96		
Harbor Grace, (*d*)							
Saint Martin	166 23	261 21			94 98		
Saint Eustatius					96 61		
Saint Galle	6,752 50	2,500 00	$3,299 20	$953 30		583 67	14 89
Rorschach	15 00						
Saltillo[2]							
San Blas	80 00	124 92			44 92	200 76	
San Juan de los Remedios	316 50	758 44			441 94	37 76	
San Luis Potosi	18 50	18 50				4 19	
Santander	144 50	144 50					
Bilboa	144 50						
Gijon	5 00						
San Sebastian (*d*)							
Santos	2,120 61	2,120 61				31 64	
Desterro (*d*)							
Sherbrooke	4,169 50	2,500 00	1,325 50	344 00		188 53	2 50
Sonsonate	474 50	474 50				56 00	
La Libertad (*c*)	481 00						
Stockholm	1,266 50	1,266 50				117 92	
Christianstad[1]							
Gefle	12 50						
Norrkoping[1]							
Soderhamn[1]							
Sundsvall[1]							
Teneriffe	150 00	204 25			54 25	57 28	
Grand Canary (*d*)							
Langarotte	5 00						
Las Palmas	164 00				4 12		
Orotava (*d*)							
Three Rivers	2,521 50	2,416 37	105 13			58 12	

[1] No fees.

[2] No officer in charge.

D.—*STATEMENT of CONSULAR FEES, COMPENSATION, &c.*—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Trinidad (island)	$1,928 59	$2,500 00	.....	$328 25	$899 66	$61 75	.....
Turin	297 00	.....	$133 50	163 50	.....	179 84	$1 50
Tuxpan (*a*)[1]	83 75	83 75	.....	.....	.....	130 76	.....
Warsaw	8 50	8 50	.....	.....	.....	230 53	.....
Zacatecas[2]	.....	.....	.....	.....	.....	.....	.....
UNSALARIED COMMERCIAL AGENCIES.							
Baracoa de Cuba	1,361 50	2,500 00	.....	.....	1,138 50	20 00	.....
Belize	576 60	898 99	.....	.....	322 39	21 92	.....
Buenaventura	448 00	448 00	.....	.....	.....	19 80	.....
Cardenas	1,490 04	2,500 00	.....	587 08	1,597 04	468 25	.....
Castelamare	1,243 00	1,243 00	.....	.....	.....	136 69	5 42
Chatham	2,740 00	2,500 00	240 00	.....	.....	8 00	.....
Wallaceburg	1,639 00	639 00	.....	.....	.....	.....	.....
Cobija *d*	.....	.....	.....	.....	.....	.....	.....
Collingwood	746 50	746 50	.....	.....	.....	58 16	75
Orilla	247 50	.....	.....	.....	.....	.....	.....
Owen Sound	193 50	.....	.....	.....	.....	.....	.....
Sault St. Marie	208 00	.....	.....	.....	.....	.....	.....
Waubaushene	334 00	.....	.....	.....	.....	.....	.....
Dunfermline	2,860 00	2,500 00	.....	360 50	.....	119 87	.....
Kirkcaldy	782 50	.....	.....	.....	.....	.....	.....
Dusseldorf	1,327 50	1,327 50	.....	.....	.....	91 69	.....
Essen	134 50	.....	.....	.....	.....	.....	.....
Garrucha *d*	.....	.....	.....	.....	.....	.....	.....
Gloucester	304 50	304 50	.....	.....	.....	38 46	.....
Hull	1,352 50	1,631 03	.....	.....	278 53	128 56	.....
Mayaguez	546 79	1,058 26	.....	.....	511 47	199 42	.....
Mayence	3,741 50	2,500 00	646 30	595 20	.....	86 24	.....
Medellin *a*	16 00	16 00	.....	.....	.....	.....	.....
Morrisburg	1,087 00	1,087 00	.....	.....	.....	38 67	50
Cornwall	444 00	.....	.....	.....	.....	.....	.....
Ponce *d*	.....	.....	.....	.....	.....	.....	.....
Port Hope	2,108 50	2,108 50	.....	.....	.....	68 42	50
Cobourg	571 00	.....	.....	.....	.....	.....	.....
Port Rowan	1,621 50	1,621 50	.....	.....	.....	36 86	.....
Port Stanley and St. Thomas	3,312 00	2,500 00	812 00	.....	.....	55 75	.....
Courtwright	144 00	.....	.....	.....	.....	.....	.....
Presidio del Norte[2]	.....	.....	.....	.....	.....	.....	.....
Puerta Plata	378 00	480 23	.....	.....	102 23	38 00	.....
Samana[3]	71 55	115 10	.....	.....	43 55	.....	.....
San Juan del Sur[2]	.....	.....	.....	.....	.....	.....	.....
Sorel	1,326 50	1,326 50	.....	.....	.....	63 65	.....
Stanbridge	1,798 75	1,798 75	.....	.....	.....	73 70	.....
Clarenceville	351 00	.....	.....	.....	.....	.....	.....
Frelighsburg	197 50	.....	.....	.....	.....	.....	.....
Sutton	509 50	.....	.....	.....	.....	.....	.....
St. Bartholomew[4]	.....	.....	.....	.....	.....	.....	.....
St. Christopher	1,230 50	1,333 57	.....	.....	103 07	.....	.....
St. Denis *d*	.....	.....	.....	.....	.....	.....	.....
St. Etienne	1,807 00	1,807 00	.....	.....	.....	137 90	2 30
St. Georges, Bermuda	59 50	326 16	.....	.....	266 66	.....	.....
St. Hyacinthe	2,552 50	2,500 00	52 50	.....	.....	80 75	1 00
Waterloo	693 00	.....	.....	.....	.....	.....	.....
St. Marc *c*	51 07	64 21	.....	.....	13 14	60 00	.....
St. Pierre, Miquelon	145 50	167 74	.....	.....	22 24	.....	.....
Tetuan[4] *c*	.....	.....	.....	.....	.....	.....	.....
Woodstock	793 50	793 50	.....	.....	.....	38 73	.....
Purchases of consular stationery, &c., by Department of State	.....	.....	.....	.....	.....	3,363 45	.....
Total	121,621 18	100,285 86	11,297 16	6,537 85	9,352 44	12,637 99	60 36

[1] Office abolished.
[2] No officer in charge.
[3] March 10, 1885, to June 30, 1885.
[4] No fees.

E.—*NAMES of CONSULAR CLERKS; with their SALARY and EXPENSES, for the fiscal year ended June* 30, 1885.

Names.	Place.	Salary.	Loss by exchange.	Contingent expenses.
Brown, Samuel P[1]	Belfast	$500 00		
Butler, W. W	Liverpool	1,000 00		$25 00
De Zeyk, Albert J	Lisbon	1,200 00	$23 20	
Duer, jr., Denning	do	1,000 00	15 48	
Hastings, F. P[2]	Honolulu	694 50		
MacLean, E. P	Paris	1,200 00		
Scidmore, George H[3]	Osaka and Hiogo	1,098 91		
Smith, G. Harrison	Berlin	1,000 00		
Springer, Joseph A	Havana	1,200 00		
Thirion, Charles F	Paris	1,200 00		
Touhay, St. Leger A	Rome	1,000 00	50 00	
Vest, George P[4]	Liverpool	236 15		110 45
Wood, Charles M[5]	Rome	961 96	41 67	
Totals		12,291 52	130 35	135 45

[1] Accounts for the March and June quarters, 1885, not received.
[2] No salary claimed from October 31, 1884, to April 2, 1885.
[3] Acting consul at Osaka and Hiogo from July 1 to 31, 1884.
[4] Appointed April 6, 1885.
[5] No salary claimed from July 1 to September 11, 1884.

F.—*STATEMENT of SUNDRY EXPENSES at CONSULATES in CHINA, JAPAN, SIAM, and TURKEY for the fiscal year ended June* 30, 1885.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates, China, Japan, and Siam.	Salaries, marshals for consular courts.	Expenses of interpreters, guards, &c., in Turkish dominions.	Loss by exchange.	Total.
Amoy	$120 00	$750 00	$750 00			$1,620 00
Bankgok *a*	724 58	375 00				1,099 58
Beirut				$600 00	$30 00	630 00
Cairo				500 00	22 48	522 48
Cnaton	300 00	750 00				1,050 00
Chefoo	300 09					300 09
Constantinople			1,000 00	750 00	156 25	1,906 25
Foo-Chow	180 00	*a*1,500 00	1,000 00			2,680 00
Hankow		750 00				750 00
Hong-Kong		750 00				750 00
Jerusalem				600 00	42 00	642 00
Kanagawa	2,373 50	1,697 80	1,000 00		10 34	5,081 64
Nagasaki			1,000 00			1,000 00
New Chwang	600 00				30 00	630 00
Osaka and Hiogo	320 95	82 88	999 09			1,402 92
Shanghai	2,427 77	1,541 66	1,000 00		10 26	4,979 69
Smyrna	402 00			512 20	101 52	1,015 72
Tien-Tsin	140 06	2,000 00			30 00	2,170 06
Total	7,888 95	10,197 34	6,749 09	2,962 20	432 85	28,230 43

RECAPITULATION OF EXHIBITS B, C, D, E, AND F.

Paid:	
Salaries, consular service	$425,411 31
Salaries, consular officers not citizens	5,857 09
Loss on bills of exchange, consular service (salaries and contingencies)	3,627 58
Pay of consular officers for services to American vessels and seamen	15,511 73
Compensation from fees (sections 1703, 1730, and 1733, R. S.)	189,626 83
Office-rent and clerk-hire (section 1732, R. S.)	6,195 91
Contingent expenses, United States consulates	139,791 94
Allowance for clerks at consulates	50,471 89
Expenses of prisons for American convicts	7,888 95
Salaries interpreters to consulates in China, Japan, and Siam	10,197 34
Salaries marshals for consular courts	6,749 09
Expenses of interpreters, guards, &c., in Turkish dominions	2,962 20
Shipping and discharging seamen	5,891 24
	870,183 10
Consular fees received for official services	791,345 43
Excess of expenditures over receipts	78,837 67

a For three quarters.

G.—*STATEMENT of RELIEF AFFORDED SEAMEN, with EXTRA WAGES and ARREARS, for the fiscal year ended June* 30, 1885.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses, including loss by exchange.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	2	$10 00	$4 00	.....	$25 76	$39 76	.....	.....
Antigua	1	.....	.....	.....	1 44	1 44	$971 76	$751 46
Antwerp	.....	.....	.....	.....	.....	.....	78 68	78 68
Apia	2	117 35	27 62	$10 40	.....	155 37	45 00	.....
Auckland	7	24 12	6 98	318 74	41 00	390 84	340 16	85 95
Bahia	1	22 10	.....	.....	3 16	25 26	119 05	114 05
Barbadoes	13	109 50	2 88	.....	12 40	124 78	2,294 51	2,120 05
Barranquilla	9	105 94	20 55	.....	20 00	146 49	955 31	136 86
Batavia	9	98 00	.....	13 26	21 30	132 56	1,958 21	1,881 51
Belfast	23	.....	.....	.....	38 86	38 86	.....	.....
Belize	3	.....	.....	7 50	.....	7 50	78 82	66 32
Berlin	19	.....	.....	.....	57 00	57 00	.....	.....
Bombay	1	296	10 36	.....	.....	13 32	.....	.....
Bremen	.....	.....	.....	.....	.....	.....	121 32	121 32
Bristol	2	35 22	13 52	.....	.....	48 74	3,162 98	3,007 62
Buenos Ayres	14	155 00	97 20	637 20	54 11	943 51	3,616 99	3,222 22
Cadiz	.....	5 98	.....	.....	2 61	8 59	47 35	38 76
Calcutta	2	.....	.....	.....	.....	.....	75 00	75 00
Callao	1	.....	.....	.....	.....	.....	.....	20 00
Cape Haytien	.....	.....	.....	.....	.....	.....	27 00	27 00
Cape Town	4	33 50	23 89	53 14	25 11	135 64	55 11	.....
Cardenas	1	.....	.....	.....	.....	.....	337 07	337 07
Cardiff	3	3 00	.....	52 56	10 00	65 56	62 23	27 23
Ceylon	1	.....	.....	.....	.....	.....	135 06	30 00
Chefoo	2	16 00	.....	.....	.....	16 00	.....	.....
Cienfuegos	.....	7 34	.....	.....	4 30	11 64	282 72	204 45
Colon	15	364 50	.....	.....	14 00	378 50	68 00	.....
Cork	.....	2 18	.....	33 58	16 99	52 75	145 21	91 14
Curaçao	.....	.....	.....	.....	.....	.....	80	.....
Demerara	2	.....	.....	.....	.....	.....	762 25	762 25
Falmouth	15	8 40	.....	.....	68 91	77 31	.....	.....
Fayal	59	517 47	753 31	274 22	193 33	1,738 33	75 00	.....
Funchal	2	.....	.....	23 69	12 90	36 59	65 00	.....
Genoa	1	.....	.....	35 90	.....	35 90	363 39	275 49
Goree-Dakar	.....	.....	.....	.....	.....	.....	18 00	18 00
Gottenburg	1	6 50	.....	.....	5 00	11 50	.....	.....
Guadeloupe	7	58 68	38 79	85 16	2 00	184 63	280 61	30 70
Guaymas	5	.....	.....	.....	.....	.....	1,094 98	1,094 98
Halifax	79	183 40	105 00	108 05	154 86	551 31	1,066 00	1,006 00
Havana	81	335 00	180 27	199 70	47 56	762 53	284 81	41 33
Hobart	9	55 65	.....	.....	.....	55 65	.....	.....
Hong Kong	11	.....	.....	32 00	155 93	187 93	1,787 99	1,490 23
Honolulu	32	29 90	.....	1,043 00	24 00	1,096 90	3,609 48	3,060 07
Hull	26	160 32	523 78	.....	.....	684 10	5,312 94	5,302 86
Iquique	1	.....	15 20	27 78	.....	42 98	262 88	262 88
Kanagawa	10	55 29	.....	.....	.....	55 29	3,367 62	2,923 50
Kingston, Jamaica	9	.....	115 76	.....	17 64	133 40	545 82	545 82
La Paz, Mexico	3	39 31	.....	35 00	47 34	121 65	336 01	127 04
Leith	.....	.....	.....	.....	.....	.....	1,925 62	1,925 62
Lisbon	19	20 40	77 37	41 95	220 94	360 66	32 06	.....
Liverpool	46	140 41	57 35	123 36	4 93	326 05	275 80	60 00
London	3	51 57	.....	.....	01	51 58	.....	.....
Malaga	.....	.....	.....	13 00	.....	13 00	85 66	72 66
Manchester	3	.....	.....	.....	3 53	3 53	.....	.....
Manila	18	124 11	.....	16 50	253 99	394 60	4,243 00	3,902 41
Marseilles	2	28 08	9 85	23 99	1 95	63 87	1,361 79	1,306 11
Martinique	1	14 40	.....	11 20	.....	25 60	31 17	.....
Matanzas	1	.....	.....	54 00	.....	54 00	43 80	.....
Mayaguez	6	31 74	.....	.....	.....	31 74	.....	.....
Mazatlan	.....	.....	.....	.....	.....	.....	168 16	.....
Melbourne	3	37 46	.....	49 73	7 59	94 78	5,523 58	5,463 39
Monrovia	8	.....	37 00	.....	.....	37 00	.....	.....
Montevideo	2	15 40	12 40	30 00	.....	57 80	5 00	.....
Nagasaki	5	48 00	.....	.....	35 52	83 52	80 30	80 30
Nassau	57	549 77	100 50	29 12	183 93	863 32	52 00	21 00
Osaka and Hiogo	14	143 19	.....	.....	82 00	225 19	661 78	33 31
Panama	1	.....	.....	.....	.....	.....	106 03	121 03
Para	.....	.....	.....	.....	.....	.....	103 50	103 50
Pernambuco	22	216 96	308 97	9 50	135 86	671 29	1,443 46	1,043 27
Pictou	20	108 10	425 50	32 00	239 00	804 60	30 00	.....
Port au Prince	11	148 00	.....	.....	.....	148 00	284 66	72 07
Port Louis	9	154 00	26 25	.....	47 19	227 44	591 90	576 90
Prince Edward Island	3	33 00	.....	59 95	5 19	98 14	.....	.....
Quebec	1	6 00	4 60	.....	8 00	18 60	.....	.....
Rio Grande do Sul	.....	1 64	.....	.....	1 96	3 60	168 70	173 01
Rio de Janeiro	8	110 35	38 17	8 94	.....	157 46	4,005 25	3,601 26
Rosario	.....	.....	.....	.....	.....	.....	3,524 48	3,506 48

G.—*STATEMENT of RELIEF AFFORDED SEAMEN, &c.*—Continued.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses, including loss by exchange.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Rouen	.....	.....	.....	.....	.....	.....	$3,210 53	.....
Sagua la Grande	3	.....	$7 40	$138 00	$0 70	$146 10	664 47	$635 16
San Juan del Norte	2	.....	1 19	.....	.....	1 19	.....	.....
Santiago, C. V. I	45	$622 50	182 72	108 93	90 47	1,004 62	149 31	8 26
Santos	.....	.....	.....	.....	57 71	57 71	.....	.....
Shanghai	8	49 61	15 62	.....	74 85	140 08	186 87	.....
Sierra Leone	7	23 76	42 00	.....	106 80	172 56	5 00	.....
Singapoe	5	248 00	7 00	144 00	46 85	445 85	3,747 83	3,510 31
San Domingo	9	63 00	.....	.....	98 00	161 00	368 85	15 31
Stettin	.....	.....	.....	.....	.....	.....	51 00	51 00
Sydney	5	44 54	37 49	53 01	24 12	159 16	2,277 53	1,755 39
St. George's, Bermuda	12	93 12	10 96	9 60	20 80	134 48	62 10	.....
St. Helena	53	1,434 00	2,304 84	369 25	252 51	4,360 60	375 25	179 39
St. John, N. B	20	18 80	18 00	.....	49 57	86 37	.....	.....
St. John's, N. F	12	68 80	120 00	.....	66 06	254 86	.....	.....
St. Martin	6	29 00	15 10	4 50	20	48 80	.....	.....
St. Paul de Loando	29	262 66	73 90	3 80	1,132 09	1,472 45	14 00	.....
St. Pierre, Miquelon	23	27 81	335 62	.....	138 38	501 81	12 16	.....
St. Thomas	35	349 00	.....	445 14	2 96	797 10	738 89	349 64
Tahiti	1	.....	.....	144 22	.....	144 22	.....	.....
Talcahuano	4	105 15	26 00	32 80	21 50	185 45	30 00	.....
Tamatave	5	174 15	170 27	15 39	.....	359 81	1,007 56	715 57
Trieste	.....	.....	.....	.....	.....	.....	62 61	62 61
Trinidad	4	8 40	.....	49 68	.....	58 08	496 35	17 48
Turk's Island	52	1,003 00	563 86	46 00	85 19	1,698 05	.....	.....
Valparaiso	7	38 40	.....	214 50	8 75	261 65	431 32	248 08
Vera Cruz	6	105 00	.....	.....	18 00	123 00	.....	.....
Victoria	22	42 24	.....	2 50	130 00	174 74	45 00	.....
Windsor	5	85 00	44 00	37 25	21 90	188 15	.....	.....
Zanzibar	.....	.....	.....	.....	.....	.....	151 42	.....
United States naval paymasters	2	5 65	21 67	.....	.....	27 32	.....	.....
Masters and owners of vessels	51	.....	.....	.....	762 50	762 50	.....	.....
Totals	1,173	9,446 78	7,034 71	5,312 69	[1]5,519 01	*27,313 19	73,046 86	58,988 36

[1]Of these amounts $326.11 is for loss by exchange on drafts and remittances for relief of seamen.

H.—*STATEMENT showing the NUMBER of SEAMEN SENT to the UNITED STATES and AMOUNT PAID at the TREASURY for PASSAGE, for the fiscal year ended June* 30, 1885.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	1	10 00	Pernambuco	10	105 00
Antigua	7	115 00	Pictou	2	20 00
Apia	1	50 00	Ponce	6	60 00
Auckland	4	40 00	Port au Prince	13	170 00
Barbadoes	5	50 00	Prince Edward Island	9	90 00
Barranquilla	8	160 00	Rio de Janeiro	2	40 00
Belize	3	30 00	Ruatan and Truxillo	3	30 00
Bristol	1	10 00	Sagua la Grande	2	20 00
Buenos Ayres	4	100 00	San Domingo	1	10 00
Calcutta	1	30 00	San José, Costa Rica	2	20 00
Cape Town	1	10 00	San Juan del Norte	4	40 00
Cardenas	3	30 00	Santiago, C. V. I	26	440 00
Cienfuegos	3	30 00	Sierra Leone	6	130 00
Colon	12	120 00	Sydney, N. S. W	3	30 00
Fayal	34	492 00	St. Christopher	9	265 00
Guadeloupe	5	50 00	St. George's	9	99 00
Halifax	26	221 52	St. Helena	14	260 00
Havana	80	800 00	St. John, New Brunswick	14	57 00
Hong-Kong	13	301 00	St. Martin	1	10 00
Honolulu	17	170 00	St. Pierre, Miquelon	10	100 00
Iloilo	3	60 00	St. Thomas, W. I	28	290 00
Kanagawa	16	175 00	Tahiti	1	10 00
Kingston, Jamaica	6	60 00	Talcahuano	1	30 00
La Paz, Mexico	1	10 00	Tampico	1	10 00
Liverpool	33	330 00	Trinidad Island	1	10 00
Manzanillo	2	20 00	Turk's Island	52	520 00
Marseilles	1	20 00	Valparaiso	3	50 00
Martinique	1	15 00	Vera Cruz	6	60 00
Matanzas	1	20 00	Victoria	14	84 00
Mayaguez	9	90 00	Windsor	8	45 32
Mazatlan	7	70 00			
Nassau	56	570 00	Total	626	7,364 84

RECAPITULATION OF EXHIBITS G AND H.

Amount expended for relief of seamen:		
Board and lodging	$9,446 78	
Clothing	7,034 71	
Medical aid	5,312 69	
Passage to the United States (paid at Treasury)	7,364 84	
Other expenses	5,192 90	
		$34,351 92
Amount of extra wages and arrears collected	73,046 86	
Amount of extra wages and arrears paid to seamen	58,988 36	
Balance of extra wages and arrears		14,058 50
Excess of relief over extra wages and arrears		20,293 42
Amount of loss by exchange on drafts and remittances for relief of seamen		326 11

I.—*INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED and CASH DEPOSITED for the fiscal year* 1885.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Alabama	$141,663 22	$72,752 84	
Arkansas	91,774 01	89,285 93	
First California	2,064,479 90	2,342,080 55	
Fourth California (old)	56,530 09	22,430 53	Included the State of Nevada during the month of July, 1884.
Fourth California (new)	263,580 71	251,135 00	
Total	2,384,590 70	2,615,646 08	
Colorado	225,104 71	195,194 89	This district includes Wyoming Ter.
Connecticut	478,213 60	414,412 14	
Delaware	293,197 96	244,184 44	
Florida	223,785 69	218,427 70	
Georgia	415,724 81	315,210 72	
First Illinois	9,453,285 74	8,001,784 84	
Second Illinois	245,804 96	221,380 70	
Fourth Illinois	360,627 88	303,279 17	
Fifth Illinois	13,102,389 89	13,314,490 75	
Eighth Illinois	714,788 43	906,053 94	
Thirteenth Illinois	537,883 63	351,204 16	
Total	24,414,780 53	23,098,193 56	
Sixth Indiana	3,696,450 47	2,729,501 00	
Seventh Indiana	1,156,029 58	1,117,364 13	
Eleventh Indiana	212,065 00	189,487 51	
Total	5,064,545 05	4,036,352 64	
Second Iowa	1,667,712 24	1,960,445 76	
Third Iowa	208,373 28	181,883 89	
Fourth Iowa	119,907 79	81,372 04	
Total	1,995,993 31	2,223,701 69	
Kansas	286,555 17	170,534 98	This district includes Indian Territory.
Second Kentucky	2,775,255 43	1,734,249 61	
Fifth Kentucky	9,481,835 15	7,076,453 25	
Sixth Kentucky	4,142,151 44	3,361,765 03	
Seventh Kentucky	3,806,795 14	1,931,719 07	
Eighth Kentucky	1,439,597 55	764,273 88	
Total	21,645,634 71	14,868,460 84	
Louisiana	697,285 33	538,814 89	
Maine	66,947 81	52,924 31	
Maryland	3,321,674 04	2,774,744 95	

I.—*INTERNAL-REVENUE STAMPS and ASSESSMENTS, &c.*—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Third Massachusets	$2,211,205 80	$1,970,723 02	
Tenth Massachusetts	318,968 21	316,730 94	
Total	2,530,174 01	2,287,453 96	
First Michigan	1,650,496 33	1,357,581 42	
Fourth Michigan	181,891 91	171,690 96	
Total	1,832,388 24	1,529,272 38	
Minnesota	548,603 70	497,801 19	
Mississippi	67,964 43	48,328 30	
Second Mississippi (old)	.....	2,547 20	Deposited on account of F. S. Hunt, late collector.
Third Mississippi (old)	.....	525 00	Deposited on account of B. B. Emery, late collector.
Total	67,964 43	51,400 50	
First Missouri	5,699,467 48	5,011,610 72	
Fourth Missouri	445,572 14	303,262 37	
Sixth Missouri	1,107,231 64	962,303 83	
Total	7,252,271 26	6,277,176 92	
Montana (old)	11,436 84	10,363 25	This district embraced the Territories of Idaho and Utah till August 1, 1884, when the latter was detached and joined to Nevada.
Montana (new)	105,312 40	80,701 50	
Total	116,749 24	91,064 75	
Nebraska	2,354,007 84	1,971,309 62	This district includes Dakota.
Nevada	98,991 58	54,228 00	This district now embraces Nevada and Utah, formed August 1, 1884.
New Hampshire	417,836 55	382,538 16	
First New Jersey	260,276 81	222,167 73	
Third New Jersey	492,812 73	478,942 77	
Fifth New Jersey	3,354,334 32	2,960,608 96	
Total	4,107,423 86	3,661,719 46	
New Mexico	100,628 80	67,354 91	This district includes Arizona.
First New York	3,008,572 11	2,840,455 10	
Second New York	1,573,489 77	1,502,773 28	
Third New York	5,359,584 83	5,057,715 43	
Fourteenth New York	726,678 52	679,724 30	
Fifteenth New York	885,156 12	829,251 96	
Twenty-first New York	935,441 10	853,103 50	
Twenty-eighth New York	1,468,184 81	2,058,704 34	
Total	13,957,107 26	13,821,727 91	
Second North Carolina (old)	.....	1,600 00	Deposited on account of Geo. P. Peck, late collector.
Fourth North Carolina	767,041 58	652,646 95	
Fifth North Carolina (old)	558,402 73	410,535 03	The fifth district was consolidated with the fourth and sixth districts January 31, 1885, and had no separate existence till June 1, 1885, when it was restored again.
Fifth North Carolina (new)	251,775 06	65,224 02	
Sixth North Carolina	594,960 51	558,875 08	
Total	2,172,179 88	1,688,881 08	
First Ohio	11,304,923 91	8,737,148 51	
Sixth Ohio	1,625,069 26	1,283,189 40	
Tenth Ohio	847,644 02	691,842 78	
Eleventh Ohio	1,235,580 83	1,057,888 93	
Eighteenth Ohio	853,737 12	793,359 98	
Total	15,866,955 14	12,563,429 60	
Oregon	181,960 00	119,246 16	This dist. embraces Washington Ter.
First Pennsylvania	3,060,991 86	2,892,819 85	
Ninth Pennsylvania	1,370,265 87	1,334,453 94	
Twelfth Pennsylvania	518,143 59	443,302 84	
Nineteenth Pennsylvania	137,948 73	129,984 68	
Twenty-second Pennsylvania	2,187,505 90	1,609,332 26	
Twenty-third Pennsylvania	1,132,088 55	974,956 60	
Total	8,406,944 50	7,384,860 17	

I.—*INTERNAL REVENUE STAMPS and ASSESSMENTS, &c.*—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Rhode Island	$133,432 28	$127,587 62	
South Carolina	224,011 42	93,747 94	
Second Tennessee	107,030 20	98,377 36	
Fifth Tennessee	1,169,442 77	955,329 40	
Total	1,276,472 97	1,053,706 76	
First Texas	51,649 09	40,698 41	
Second Texas (old)	.....	661 18	Deposited by William A. Saylor, late collector.
Third Texas	97,017 74	73,586 41	
Fourth Texas	120,487 00	68,739 92	
Total	269,153 83	183,685 92	
Vermont	35,395 43	31,370 26	
Second Virginia	2,044,705 50	1,520,220 87	
Fourth Virginia	957,771 93	729,128 99	
Sixth Virginia	1,097,854 44	803,843 82	
Total	4,100,331 87	3,053,193 68	
First West Virginia, old	.....	2,500 00	Deposited by James C. Orr, late collector.
West Virginia	790,881 45	544,492 41	
Total	790,881 45	546,992 41	
First Wisconsin	2,751,446 07	2,466,741 03	
Second Wisconsin	155,200 25	151,412 77	
Third Wisconsin	283,104 33	241,678 73	
Sixth Wisconsin	183,236 87	170,463 02	
Total	3,372,987 52	3,030,295 55	

RECAPITULATION BY STATES.

INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED for the fiscal year ended June 30, 1885, *and CASH DEPOSITED for the fiscal years* 1884 *and* 1885 *in each State and Territory.*

States and Territories.	Stamps and assessments.	Cash deposited 1884.	Cash deposited 1885.
Alabama	$141,663 22	$85,656 55	$72,752 84
Arkansas	91,774 01	90,819 19	89,285 93
California	2,384,590 70	3,381,332 25	2,615,646 08
Colorado	225,104 71	195,999 50	195,194 89
Connecticut	478,213 60	427,949 46	414,412 14
Delaware	293,197 96	210,327 24	244,184 44
Florida	223,785 69	174,884 17	218,427 70
Georgia	415,724 81	382,468 28	315,210 72
Illinois	24,414,780 53	23,572,186 51	23,098,193 56
Indiana	5,064,545 05	5,621,210 95	4,036,352 64
Iowa	1,995,993 31	2,755,756 90	2,223,701 69
Kansas	286,555 17	167,555 99	170,534 98
Kentucky	21,645,634 71	18,569,360 81	14,868,460 84
Louisiana	697,285 33	560,184 89	538,814 89
Maine	66,947 81	56,599 19	52,924 31
Maryland	3,321,674 04	3,146,719 92	2,774,744 95
Massachusetts	2,530,174 01	2,396,590 05	2,287,453 96
Michigan	1,832,388 24	1,417,613 18	1,529,272 38
Minnesota	548,603 70	490,961 56	497,801 19
Mississippi	67,964 43	49,883 73	51,400 50
Missouri	7,252,271 26	6,478,291 19	6,277,176 92
Montana	116,749 24	123,278 52	91,064 75
Nebraska	2,354,007 84	1,515,802 98	1,971,309 62
Nevada	98,991 58	4,626 44	54,228 00
New Hampshire	417,836 55	389,953 89	382,538 16
New Jersey	4,107,423 86	3,480,198 29	3,661,719 46
New Mexico	100,628 80	68,533 31	67,354 91
New York	13,957,107 26	13,773,159 78	13,821,727 91
North Carolina	2,172,179 88	1,760,609 00	1,688,881 08
Ohio	15,866,955 14	13,519,408 64	12,563,429 60

INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED, &c.—Cont'd.

States and Territories.	Stamps and assessments.	Cash deposited 1884.	Cash deposited 1885.
Oregon	$181,960 00	$128,661 63	$119,246 16
Pennsylvania	8,406,944 50	7,884,700 90	7,384,850 17
Rhode Island	133,432 28	130,468 11	127,587 62
South Carolina	224,011 42	93,900 39	93,747 94
Tennessee	1,276,472 97	1,250,614 54	1,053,706 76
Texas	269,153 83	210,733 95	183,685 92
Vermont	35,395 43	30,713 31	31,370 26
Virginia	4,160,231 87	3,235,569 89	3,053,193 68
West Virginia	790,881 45	559,568 37	546,992 41
Wisconsin	3,372,987 52	2,996,539 95	3,030,295 55
	131,962,323 71	[1]121,389,393 40	112,498,877 51

[1] To this should be added $32,588.57, aggregate amount deposited during the fiscal year 1884 in Arizona, Dakota, Idaho, Utah, Washington Territory and Wyoming.

K.—*INTERNAL-REVENUE EXPENSES for the fiscal year ended June* 30, 1885.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Alabama	$2,750 10	$12,960 48	$200 00	$200 06	$1,594 50	$1,955 45	$19,660 59
Arkansas	2,750 05	11,574 58	.....	292 05	11,048 50	1,368 45	27,033 63
First California	4,500 00	32,663 51	.....	894 46	16,892 00	19,352 74	74,302 71
Fourth California (old)	263 20	1,795 05	107 93	16 82	432 00	.....	2,615 00
Fourth California (new)	2,736 80	17,225 15	1,165 41	389 34	4,576 00	7,584 93	33,677 63
Total	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado	3,000 00	12,643 55	1,100 00	125 88	.....	1,410 64	18,279 52
Connecticut	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,460 78
Florida	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
First Illinois	4,500 00	24,088 73	.....	343 37	31,916 00	41,863 15	102,711 25
Second Illinois	2,875 00	7,911 01	415 72	156 85	1,148 50	529 75	13,036 83
Fourth Illinois	3,125 00	11,402 30	565 80	107 87	3,549 00	1,846 18	20,596 15
Fifth Illinois	4,500 00	15,428 70	1,227 70	299 82	55,452 00	46,828 69	126,736 91
Eighth Illinois	4,250 00	12,730 00	.....	239 32	6,804 00	3,191 72	27,215 04
Thirteenth Illinois	3,250 00	13,196 22	.....	186 05	2,698 00	2,186 11	21,516 38
Total	22,500 00	84,756 96	2,209 22	1,333 28	101,567 50	99,445 60	311,812 56
Sixth Indiana	4,500 00	11,911 65	225 00	410 66	27,531 00	14,789 43	59,367 74
Seventh Indiana	4,206 52	13,534 35	662 55	274 00	5,943 00	7,745 40	32,365 82
Eleventh Indiana	2,875 00	9,689 93	492 63	190 93	472 00	823 69	14,544 18
Total	11,581 52	35,135 93	1,380 18	875 59	33,946 00	23,358 52	106,277 74
Second Iowa	4,500 00	12,115 56	420 30	219 06	8,068 00	9,408 75	34,731 67
Third Iowa	2,875 00	7,884 48	.....	157 03	.....	1,027 40	11,943 91
Fourth Iowa	2,336 96	5,258 66	394 00	175 48	.....	658 61	8,823 71
Total	9,711 96	25,258 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas	2,750 00	12,350 56	69 45	211 75	2,101 50	300 64	17,783 90
Second Kentucky	4,500 00	20,043 66	840 00	339 41	51,550 00	26,369 57	103,642 64
Fifth Kentucky	4,500 60	34,500 00	300 00	730 22	172,455 00	67,185 30	279,670 52
Sixth Kentucky	4,500 00	14,711 81	.....	235 78	48,065 00	30,934 86	98,447 45
Seventh Kentucky	4,499 95	20,110 90	1,012 97	549 19	74,281 00	22,611 59	123,065 58
Eighth Kentucky	4,000 00	16,359 05	600 00	782 01	54,348 50	10,728 81	86,818 37
Total	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56

K.—*INTERNAL-REVENUE EXPENSES for the fiscal year ended June* 30, 1885—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Louisiana	$3,625 00	$21,710 85		$202 12		$4,963 91	$30,501 88
Maine	2,500 00	4,690 28		62 72			7,253 00
Maryland	4,500 00	37,941 78	$700 00	485 93	$33,797 50	29,673 13	107,098 34
Third Massachusetts	4,500 00	25,041 81		284 84	20,072 00	18,413 51	68,312 16
Tenth Massachusetts	3,125 00	6,600 00	438 85	172 19	2,712 00	1,910 29	14,958 33
Total	7,625 00	31,641 81	438 85	457 03	22,784 00	20,323 80	83,270 49
First Michigan	4,206 52	20,363 19	1,126 06	342 85		2,055 81	28,094 43
Fourth Michigan	2,750 00	6,923 64		86 61		768 81	10,529 06
Total	6,956 52	27,286 83	1,126 06	429 46		2,824 62	38,623 49
Minnesota	3,625 00	15,290 03		181,51		2,652 01	21,748 55
Mississippi	3,000 00	11,978 85	480 00	102 94		235 70	15,797 49
First Missouri	4,500 00	27,494 12		787 06	12,081 00	23,623 12	68,485 30
Fourth Missouri	3,125 00	7,385 81	400 00	103 68	1,486 00	160 56	12,661 05
Sixth Missouri	4,375 00	16,051 80	1,050 00	255 33	14,515 50	7,885 74	44,133 37
Total	12,000 00	50,931 73	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana (old)	294 80	1,330 00	87 84	9 95	108 00		1,830 59
Montana (new)	2,747 30	11,844 85	641 10	274 03	1,040 50	946 61	17,494 39
Total	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99		237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52			9,180 77
New Hampshire	3,375 00	5,043 35		83 47	1,460 00	1,005 14	10,966 96
First New Jersey	3,125 00	8,350 23	500 07	124 29		2,587 56	14,687 15
Third New Jersey	3,625 00	9,332 40	430 00	107 44	2,308 00	3,836 01	19,638 85
Fifth New Jersey	4,499 97	21,499 92		216 54		2,522 40	28,738 83
Total	11,249 97	39,182 55	930 07	448 27	2,308 00	8,945 97	63,064 83
New Mexico	2,750 00	8,278 60	700 00	225 19		718 86	12,672 65
First New York	4,500 00	32,636 25	4,150 00	327 41	5,684 00	9,549 72	56,847 38
Second New York	4,500 00	26,702 23		137 28		24,649 05	55,988 56
Third New York	4,500 00	40,096 36	3,750 00	603 94		4,485 96	53,436 26
Fourteenth New York	3,875 00	15,506 90		148 82		3,970 01	23,500 73
Fifteenth New York	4,125 00	14,289 97	600 00	136 17	340 00	911 18	20,402 32
Twenty-first New York	4,250 00	20,074 32	600 00	276 47	626 00	4,513 49	30,340 28
Twenty-eighth New York	4,500 00	25,796 16	1,425 60	443 10	6,916 00	13,695 02	52,775 88
Total	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
Fourth North Carolina	3,832 88	35,212 76	33 20	457 23	15,999 50	8,177 29	63,712 86
Fifth North Carolina (old)	1,670 48	16,007 62	515 20	474 43	11,320 50		29,988 23
Fifth North Carolina (new)	350 30	2,003 00	61 90	102 81	2,228 50	4,697 36	9,443 87
Sixth North Carolina	3,707 85	40,890 12	759 70	804 33	100,044 00	22,496 23	168,702 23
Total	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
First Ohio	4,500 00	25,741 38	2,346 87	457 74	41,705 00	70,751 69	145,502 68
Sixth Ohio	4,500 00	11,999 98	1,070 89	139 28	6,170 00	4,954 59	28,834 74
Tenth Ohio	3,875 00	15,251 55	971 49	318 39	4,431 00	3,741 01	28,588 44
Eleventh Ohio	4,500 00	11,566 73	572 95	210 07	7,901 00	4,841 25	29,592 00
Eighteenth Ohio	4,125 00	18,800 09	203 50	335 61	5,772 00	3,091 94	32,328 14
Total	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon	2,874 95	10,301 43		200 95	1,045 00	1,113 82	15,536 15

K.—*INTERNAL-REVENUE EXPENSES for the fiscal year ended June* 30, 1885—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gangers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
First Pennsylvania	$4,500 00	$41,658 28	.....	$351 26	$8,552 00	$40,204 57	$95,266 11
Ninth Pennsylvania	4,500 00	22,783 52	$749 08	384 61	23,367 00	2,875 95	54,660 16
Twelfth Pennsylvania	3,500 00	16,217 75	600 00	382 69	7,332 00	4,556 84	32,589 28
Nineteenth Pennsylvania	2,750 00	8,779 04	.....	93 32	2,303 00	242 78	14,168 14
Twenty-second Pennsylvania	4,500 00	19,234 35	1,273 82	391 10	51,421 50	14,020 62	90,841 39
Twenty-third Pennsylvania	4,375 00	12,856 43	860 00	149 83	9,634 00	6,107 98	33,983 2
Total	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,508 32
Rhode Island	2,750 00	5,588 71	.....	114 82	.....	655 72	9,109 25
South Carolina	3,250 00	18,519 56	.....	269 74	5,531 00	1,969 59	29,539 89
Second Tennessee	2,500 00	13,224 70	.....	179 74	8,904 00	5,736 94	30,545 38
Fifth Tennessee	4,375 00	21,955 08	.....	609 03	49,977 00	10,887 59	87,803 70
Total	6,875 00	35,179 78	.....	788 77	58,881 00	16,624 53	118,349 08
First Texas	2,499 99	7,688 54	821 90	99 72	.....	2,781 05	13,891 20
Second Texas (old)	.....	.....	.....	47 35	.....	.....	47 35
Third Texas	2,500 00	9,714 81	.....	94 20	74 00	150 42	12,533 43
Fourth Texas	2,625 00	11,643 80	433 25	256 16	2,387 00	406 72	17,751 93
Total	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont	2,124 98	4,161 02	148 63	39 09	.....	.....	6,473 72
Second Virginia	4,500 00	36,185 13	.....	393 91	.....	12,503 09	53,582 13
Fourth Virginia	4,000 00	24,332 93	958 78	447 53	4,885 00	8,763 00	43,387 24
Sixth Virginia	4,125 00	23,281 89	1,397 75	620 45	22,430 00	7,210 96	59,066 05
Total	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia	3,625 01	15,627 11	223 34	338 89	6,120 00	5,859 53	31,793 88
First Wisconsin	4,500 00	11,034 87	.....	219 73	12,640 00	10,797 32	39,191 92
Second Wisconsin	2,750 00	5,200 00	.....	51 93	.....	411 44	8,413 37
Third Wisconsin	3,000 00	8,640 86	483 29	168 74	1,443 00	1,116 45	14,852 34
Sixth Wisconsin	2,750 00	6,232 35	400 00	85 62	.....	.....	9,467 97
Total	13,000 00	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60

RECAPITULATION.

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gangers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Alabama	$2,750 10	$12,960 48	$200 00	$200 06	$1,594 50	$1,955 45	$19,660 59
Arkansas	2,750 05	11,574 58	.....	292 05	11,048 50	1,368 45	27,033 63
California	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado	3,000 00	12,643 55	1,100 00	125 33	.....	1,410 64	18,279 52
Connecticut	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,460 78
Florida	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
Illinois	22,500 00	84,756 96	2,209 22	1,333 28	101,567 50	99,445 60	311,812 56
Indiana	11,581 52	35,135 93	1,380 18	875 59	33,946 00	23,358 52	106,277 74
Iowa	9,711 96	25,258 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas	2,750 00	12,350 56	69 45	211 75	2,101 50	309 64	17,783 90
Kentucky	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56
Louisiana	3,625 00	21,710 85	.....	202 12	.....	4,963 91	30,501 88
Maine	2,500 00	4,690 28	.....	62 72	.....	.....	7,253 00

K.—*INTERNAL REVENUE EXPENSES for the fiscal year ended June* 30, 1885—Con'd.

RECAPITULATION—Continued.

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Maryland	$4,500 00	$37,941 78	$700 00	$485 93	$33,797 50	$29,673 13	$107,098 34
Massachusetts	7,625 00	31,641 81	438 85	457 03	22,784 00	20,323 80	83,270 49
Mchigan	6,956 52	27,286 83	1,126 06	429 46	.....	2,824 62	38,623 49
Mnnesota	3,625 00	15,290 03	.....	181 51	.....	2,652 01	21,748 55
Mssissippi	3,000 00	11,978 85	480 00	102 94	.....	235 70	15,797 49
Mssouri	12,000 00	50,931 73	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99	.....	237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52	.....	.....	9,180 77
New Hampshire	3,375 00	5,043 35	.....	83 47	1,460 00	1,005 14	10,966 96
New Jersey	11,249 97	39,182 55	930 07	448 27	2,308 00	8,945 97	63,064 83
New Mexico	2,750 00	8,278 60	700 00	225 19	.....	718 86	12,672 65
New York	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
North Carolina	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
Ohio	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon	2,874 95	10,301 43	.....	200 95	1,045 00	1,113 82	15,536 15
Pennsylvania	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,508 32
Rhode Island	2,750 00	5,588 71	.....	114 82	.....	655 72	9,109 25
South Carolina	3,250 00	18,519 56	.....	269 74	5,531 00	1,969 59	29,539 89
Tennessee	6,875 00	35,179 78	.....	788 77	58,881 00	16,624 53	118,349 08
Texas	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont	2,124 98	4,161 02	148 63	39 09	.....	.....	6,473 72
Virginia	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia	3,625 01	15,627 11	223,34	338 89	6,120 00	5,859 53	31,793 88
Wisconsin	13,000 00	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60
Total	308,622 06	1,417,356 50	43,761 19	24,505 52	[1]1,131,497 00	[2]770,843 02	3,696,585 29

[1] Of this amount the sum of $27,631 was paid for services of storekeepers during last fiscal year, and belongs to expenses of 1884.

[2] Of this total the sum of $26,822.32 belongs to expenses of 1884, having been paid out of appropriation for deficiency of that year.

RRPORT OF THE SIXTH AUDITOR.

REPORT

OF THE

AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., November 17, 1885.

SIR: I have the honor to submit herewith the report of the business operations of this office for the fiscal year ended June 30, 1885. The financial transactions of the Post-Office Department during the last fiscal year have been exhibited in detail in the annual report to the Postmaster-General, which was submitted on the 5th instant.

During the past fiscal year the Money-Order Division of this office labored under an immense accumulation of work, and it was found impossible to adjust or settle accounts pertaining to that division as speedily as requisite for a prompt transaction of the public business. This was a source of great embarrassment in cases where statements of account were suddenly called for by legal representatives of the Government, when needed by them in criminal prosecutions or the investigation of irregularities. I am gratified to report, however, that the business has been so systematized that the vast accumulation of arrears of work no longer exists. More than 40,000 money-orders and postal notes are checked, assorted, and numbered daily, and the weekly statements corresponding thereto examined and registered, and I anticipate no difficulty in future in having quarterly reports made of the revenues of the money-order business, which reports have not been made since the establishment of the money-order system, although, in my opinion, contemplated by law.

The ten clerks authorized for the purpose of ascertaining the number and amount of unpaid money-orders, with a view to the destruction or other disposition of the accumulation of weekly money-order statements, have heretofore been engaged upon the current work but will now be transferred to the work which it was originally intended they should perform.

Very respectfully,

D. McCONVILLE,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

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NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's report.

ACCOUNTS SUBMITTED for SUIT during the fiscal year ended June 30 1885

	Third quarter, 1884.		Fourth quarter, 1884.		First quarter, 1885.		Second quarter, 1885.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal	4	$1,391 08	21	$4,037 07	3	$1,241 76	6	$3,414 95	34	$10,084 86
Money-order	2	1,215 46	4	887 38	2	8,265 86	3	1,302 80	11	11,671 50
Failing bidders and contractors	....	.....	....	.....	7	19,443 76	12	8,894 10	19	28,337 86
Superintendent and disbursing clerk Post-Office Department	....	.....	1	30,279 45	....	.....	....	.....	1	30,279 45
Total	6	2,606 54	26	35,203 90	12	28,951 38	21	13,611 85	65	80,373 67

AMOUNT COLLECTED in SUIT CASES daring the fiscal year ended June 30, 1885.

	Principal.	Interest and costs.	Total.
Postal	$8,329 83	$2,266 51	$10,596 34
Money-order	4,501 52	321 71	4,823 23
Failing bidders and contractors	1,800 25	356 70	2,156 95
Total	14,631 60	2,944 92	17,576 52

* * * * * * *

NUMBER of GENERAL POSTAL ACCOUNTS of postmasters, the increase in the number and the classification of the offices, for the fiscal year ended June 30, 1885.

States and Territories.	First, second, and third class offices.				Fourth-class offices.	Total in each State.	Increase.	First, second, and third-class offices.		Fourth-class offices paying railway postal clerks.
	Specials.	Depositories.	Depositing.	Total.	Depositing.			Letter-carriers.	Railway postal clerks.	
Alabama	.....	2	20	22	1,385	1,407	21	2	4	.....
Alaska	.....	.....	.....	.....	7	7	1	.....	.....	.....
Arizona	.....	.....	6	6	137	143	6	.....	1	.....
Arkansas	.....	1	17	18	1,100	1,118	22	1	5	1
California	1	.....	57	58	945	1,003	12	5	5	1
Colorado	.....	1	32	33	475	508	2	2	5	.....
Connecticut	.....	2	53	55	421	466	1	6	8	1
Dakota	.....	1	41	42	866	908	80	.....	5	1
Delaware	.....	.....	7	7	117	124	1	1	1	3
District of Columbia	1	.....	.....	1	6	7	1	1	1	.....
Florida	.....	1	14	15	559	574	58	1	8	1
Georgia	.....	2	28	30	1,340	1,370	29	4	12	4
Idaho	.....	1	4	5	173	178	8	.....	1	.....
Illinois	1	2	188	191	1,998	2,189	12	9	31	.....
Indiana	.....	4	90	94	1,780	1,874	25	7	20	1
Indian	.....	.....	1	1	147	148	12	.....	.....	.....
Iowa	.....	5	128	133	1,506	1,639	22	9	30	5
Kansas	.....	1	92	93	1,555	1,648	44	4	16	1
Kentucky	.....	2	37	39	1,672	1,711	55	3	8	1
Louisiana	1	.....	11	12	584	596	16	1	2	1
Maine	.....	3	34	37	981	1,018	23	4	6	.....
Maryland	1	.....	18	19	819	838	7	1	9	2
Massachusetts	1	2	114	117	670	787	4	16	6	.....
Michigan	.....	5	110	115	1,509	1,624	11	7	16	1
Minnesota	.....	2	50	52	1,058	1,110	13	2	13	2
Mississippi	.....	1	22	23	898	921	57	.....	9	.....
Missouri	1	.....	78	79	1,914	1,993	19	5	16	2
Montana	.....	1	11	12	224	236	37	.....	2	.....

NUMBER of GENERAL POSTAL ACCOUNTS of postmasters, &c.—Continued.

States and Territories.	First, second, and third class offices.				Fourth class offices.	Total in each State.	Increase.	First, second, and third-class offices.		Fourth-class offices paying railway postal clerks.
	Specials.	Depositories.	Depositing.	Total.	Depositing.			Letter-carriers.	Railway postal clerks.	
Nebraska	.....	1	52	53	927	980	50	2	8	.....
Nevada	.....	.....	9	9	133	142	*2	.....	2	.....
New Hampshire	.....	2	30	32	477	509	8	2	5	.....
New Jersey	.....	1	62	63	695	758	12	7	2	4
New Mexico	.....	1	6	7	183	190	18	.....	2	.....
New York	2	10	209	221	2,935	3,156	24	19	36	3
North Carolina	.....	1	23	24	1,839	1,863	55	2	8	.....
Ohio	1	4	131	136	2,588	2,724	12	12	27	.....
Oregon	.....	1	13	14	453	467	19	1	2	.....
Pennsylvania	1	6	159	166	3,727	3,893	75	15	36	1
Rhode Island	.....	1	10	11	115	126	1	3	1	.....
South Carolina	.....	1	18	19	794	813	18	1	7	.....
Tennessee	.....	3	24	27	1,842	1,869	56	4	10	8
Texas	.....	2	75	77	1,607	1,684	77	6	14	1
Utah	.....	1	4	5	235	240	.....	1	2	.....
Vermont	.....	4	22	26	490	516	5	1	7	.....
Virginia	.....	1	30	31	2,053	2,084	101	4	11	4
Washington	.....	.....	11	11	353	364	33	....	3	1
West Virginia	.....	1	16	17	1,144	1,161	45	1	6	.....
Wisconsin	.....	2	81	83	1,410	1,493	33	6	19	.....
Wyoming	.....	1	3	4	106	110	12	.....	1	.....
Total	11	83	2,251	2,345	48,942	51,287	.....	178	449	50
Increase	.....	*1	*11	*12	1,263	1,251	.....	19	26	*4

* Decrease.

Number of CHANGES of POST-OFFICES and POSTMASTERS during the fiscal year ended June 30, 1885.

Offices established and re-established	1,951
Offices discontinued	700
New bonds given by postmasters	1,415
Miscellaneous changes	7,731
Total	11,797
Decrease	1,835
Accounts of late postmasters adjusted during the year	10,492
Balances due on late postmasters' accounts when finally stated	$51,132 89
Accounts of late postmasters unadjusted at close of fiscal year	7,763
Decrease in number of late accounts	4,204

BALANCES DUE the UNITED STATES, for the payment of which SPECIAL INSTRUCTIONS were issued to postmasters during the fiscal year ended June 30, 1885.

Quarter ended—	Presidential.		Fourth class.		Total.	
	No. of cases.	Amount.	No. of cases.	Amount.	No. of cases.	Amount.
September 30, 1884	2,162	$157,028 11	2,186	$22,553 93	4,348	$179,582 04
December 31, 1884	2,006	36,085 77	1,770	26,228 67	3,776	62,314 44
March 31, 1885	2,718	72,754 95	1,552	26,410 16	4,270	99,165 11
June 30, 1885	2,542	59,383 94	1,703	30,881 92	4,245	90,265 86
Total	9,428	325,252 77	7,211	106,074 68	16,639	431,327 45
Increase	222	7,719 54	1,916	*13,502 58	2,138	*5,783 03

* Decrease.

* * * * * * *

STATEMENT SHOWING the PRINCIPAL TRANSACTIONS in MONEY ORDERS and POSTAL NOTES during the fiscal year ended June 30, 1885.

	No.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Number of money-order statements received, examined, filed, and registered	367,380		38,896			
Money-orders issued, domestic	7,725,893	$117,858,921 27			109,801	$4,262,340 71
Postal notes issued	5,058,287	9,996,274 37	1,369,050	$2,584,281 89		
International money orders issued:						
Canada	45,589	821,715 08			3,488	139,885 19
Great Britain	199,522	2,661,248 45			16,782	363,451 96
Germany	152,816	2,277,553 16			7,751	214,754 46
Switzerland	15,608	283,049 69	302			12,176 95
Italy	22,552	585,847 51			4,629	150,618 84
France	9,359	141,734 45	546	5,908 80		
Jamaica	164	2,834 07	25	63 97		
New Zealand	199	4,473 20			15	854 25
New South Wales	166	3,833 63	13	344 54		
Victoria	234	5,721 78	36	721 89		
Belgium	1,173	20,961 30	259	4,827 18		
Portugal	256	5,771 77	5			1,825 26
Sweden	939	18,520 46	939	18,520 46		
Tasmania	8	94 64				22 15
Windward Islands	68	1,935 13	68	1,935 13		
India	89	1,623 75	8	378 40		
Cape Colony	22	508 87	22	508 87		
Hawaii	132	2,266 95	81	1,296 17		
Queensland	25	665 58	25	665 58		
Money orders paid, received, examined, assorted, checked, and filed:						
Domestic	7,657,710	117,165,886 43			124,006	3,935,810 60
Postal notes paid, &c	4,946,682	9,819,515 98	1,596,368	2,664,136 46		
International money orders paid, &c.:						
Canada	85,670	1,276,482 70	8,912	95,080 17		
Great Britain	41,119	651,347 41	5,607	71,616 75		
Germany	52,192	1,529,335 59	6,789	177,682 80		
Switzerland	5,879	167,550 25	1,030	26,609 14		
Italy	1,214	34,336 76	169	5,825 16		
France	4,056	82,834 78	451	11,962 92		
Jamaica	1,639	51,041 43	235	13,845 78		
New Zealand	1,972	23,930 06	213	1,369 93		
New South Wales	782	16,369 41	89	2,150 63		
Victoria	681	12,819 83	74			481 64
Belgium	1,173	28,497 08	33	4,551 17		
Portugal	143	3,487 01	94	2,381 11		
Sweden	315	8,931 73	315	8,931 73		
Tasmania	93	1,101 91	18	103 35		
Windward Islands	417	10,339 90	417	10,339 90		
India	433	5,684 58			72	1,364 57
Cape Colony	136	1,517 56	136	1,517 56		
Hawaii	4,238	125,898 88	2,192	61,845 65		
Queensland	210	5,110 03	210	5,110 03		
Money orders repaid, received, examined, assorted, checked, and filed:						
Domestic	55,203	830,318 63			5,456	39,067 14
Postal notes repaid, &c	65,415	128,507 82	17,313	29,761 40		
International money orders repaid, &c:						
Canada	404	6,758 36	30	615 87		
Great Britain	537	7,199 01			1	1,250 01
Germany	743	9,428 32			223	3,917 70
Switzerland	61	873 78			21	1,326 86
Italy	98	1,860 59	28	425 58		
France	116	1,516 31	17			35 26
Jamaica	11	188 50	9	164 70		
New Zealand	7	84 12	6	83 97		
New South Wales		14 61				25 00
Belgium	22	746 80	14	572 92		
India	6	137 02	2	107 35		
Hawaii	3	65 00	2	64 00		
Victoria	5	94 06			5	37 12
Net increase in number of transactions (issued)			1,228,913			
Net increase in number of transactions (paid and repaid)			1,510,989			
Net decrease in values (issued)						2,526,476 89
Net decrease in values (paid and repaid)						786,459 87

* * * * * * *

STATEMENT SHOWING the PRINCIPAL INTERNATIONAL MONEY-ORDER TRANSACTIONS during the fiscal year ended June 30, 1885.

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
International lists of orders of United States issue received, examined, registered, and checked.						
Canada	325	$824,537 18	.....	.....	30	$139,471 03
Great Britain and Ireland	196	2,660,452 46	.....	.....	35	358,347 19
Germany	186	2,271,502 81	.....	.....	36	220,744 51
Switzerland	165	286,819 86	5	.....	.....	12,826 36
Italy	141	586,792 41	.....	.....	9	152,075 89
France	12	142,331 30	.....	7,450 50	.....	.....
Jamaica	51	2,809 36	9	.....	.....	51 52
New Zealand	30	6,302 78	7	.....	.....	688 22
New South Wales	30	5,904 65	7	152 94	.....	.....
Victoria	30	8,103 16	12	3,860 73	.....	.....
Belgium	106	21,438 12	1	5,072 09	.....	.....
Tasmania	21	185 64	4	82 94	.....	.....
Portugal	104	5,620 71	.....	.....	2	1,829 89
Hawaii	37	2,222 51	18	1,353 29	.....	.....
India	77	2,232 29	18	945 48	.....	.....
Windward Islands	32	1,720 83	32	1,720 83	.....	.....
Cape Colony	57	478 88	57	478 88	.....	.....
Queensland	14	884 49	14	884 49	.....	.....
Sweden	43	18,715 73	43	18,715 73	.....	.....
International lists of orders of foreign issue received, examined, registered, and checked.						
Canada	504	1,293,351 91	.....	90,356 92	29	.....
Great Britain and Ireland	289	648,405 94	.....	.....	8	129,130 29
Germany	192	1,375,130 91	.....	154,153 15	36	.....
Switzerland	214	171,697 42	.....	21,998 36	.....	.....
Italy	104	34,614 11	.....	3,514 30	1	.....
France	12	85,563 68	.....	13,781 27	.....	.....
Jamaica	43	54,313 39	7	16,902 31	.....	.....
New Zealand	48	25,941 83	12	785 00	.....	.....
New South Wales	28	23,270 27	.....	379 81	2	.....
Victoria	27	15,007 67	.....	.....	6	31 88
Belgium	156	30,654 61	3	4,245 63	.....	.....
Tasmania	22	1,272 97	1	.....	.....	125 07
Portugal	126	3,864 44	.....	2,684 98	180	.....
Hawaii	34	119,231 55	.....	117,582 83	.....	.....
India	75	9,034 57	17	111 46	.....	.....
Windward Islands	49	12,433 93	49	12,433 93	.....	.....
Cape Colony	49	2,427 48	49	2,427 48	.....	.....
Queensland	20	5,707 55	20	5,707 55	.....	.....
Sweden	93	14,626 92	93	14,626 92	.....	.....
International accounts received, examined, registered, and adjusted.						
Canada	4	2,140,045 54	.....	.....	.....	41,307 91
Great Britain and Ireland	12	3,982,607 38	.....	.....	.....	299,717 36
Germany	4	3,829,805 62	.....	.....	.....	59,111 19
Switzerland	4	472,031 16	.....	119,709 16	.....	.....
Italy	4	621,406 52	.....	.....	.....	149,675 80
France	4	229,604 24	.....	21,391 06	.....	.....
Jamaica	4	57,551 17	.....	16,959 42	.....	.....
New Zealand	4	32,486 44	.....	.....	.....	5,660 43
New South Wales	4	29,393 73	.....	5,303 83	.....	.....
Victoria	4	21,366 35	.....	1,917 81	.....	.....
Belgium	4	52,483 42	.....	9,388 10	.....	.....
Tasmania	4	1,469 55	.....	.....	.....	42 44
Portugal	4	9,556 29	.....	860 76	.....	.....
Hawaii	4	122,364 96	2	19,706 35	.....	.....
India (included in British accounts)	.....	.....	.....	.....	.....	.....
Windward Islands	3	14,260 82	3	14,260 82	.....	.....
Cape Colony	4	2,928 16	4	2,928 16	.....	.....
Queensland	4	6,641 48	4	6,641 48	.....	.....
Sweden	1	33,592 72	1	33,592 72	.....	.....

* * * * * * *

BALANCES RECEIVED by the UNITED STATES on SETTLEMENT of POSTAL ACCOUNTS with FOREIGN GOVERNMENTS.

Barbadoes	$159 91
Republic of Honduras	37 00
United States of Colombia	1,162 58
Norway	3 82
Italy	4,425 48
Hong-Kong	115 30
Curacao	371 85
Hayti	138 20
Russia	4 11
Canada	14,598 78
Trinidad	13 43
Japan	5,539 57
England	16,955 41
Costa Rica	102 02
New South Wales	76 32
Netherlands	122 06
Total amount received	43,825 84

BALANCES PAID FOREIGN GOVERNMENTS on the SETTLEMENT of POSTAL ACCOUNTS.

Denmark	$17,012 52
St. Thomas	183 96
Germany	24,989 96
Switzerland	131 96
Austro-Hungary	1,668 88
France	6,609 90
Belgium	23,341 50
Bermuda	360 72
Sweden	2,305 22
Argentine Republic	92 32
Total amount paid	76,696 94

WEIGHT of FOREIGN MAILS sent during the fiscal year.

Countries.	Letters.	Papers.	Countries.	Letters.	Papers.
	Grams.	*Grams.*		*Grams.*	*Grams.*
England	89,723,917	422,918,376	Chili	652,160	11,068,789
Austria	6,789,925	16,810,766	Windward Islands	730,900	7,324,305
Belgium	1,970,165	11,029,535	Peru	506,197	10,636,787
Denmark	3,346,560	6,977,048	Venezuela	524,790	5,879,298
France	11,907,963	59,158,214	Newfoundland	410,474	3,671,445
Germany	52,138,628	179,055,342	Hayti	256,460	2,796,007
Italy	7,112,917	19,832,550	St. Thomas	224,853	2,549,133
Netherlands	2,274,000	8,382,694	Honduras	324,305	3,130,506
Norway	6,243,755	11,829,370	Guatemala	392,002	5,144,614
Portugal	790,225	2,199,075	Salvador	194,866	2,795,719
Russia	3,924,880	6,836,582	Ecuador	192,311	2,594,772
Spain	1,574,755	9,206,010	Curaçao	242,290	1,930,669
Sweden	11,133,785	33,169,475	Bahamas	215,255	2,285,620
Switzerland	4,269 630	19,360,446	San Domingo	158,545	2,777,046
Turkey	453,750	5,437,955	Nicaragua	193,846	3,092,046
Cuba	3,461,805	22,559,081	Argentine Republic	414,487	6,021,898
Porto Rico	323,355	3,607,557	Costa Rica	169,850	2,588,183
Mexico	907,564	7,971,695	St. Pierre and Miquelon	224,853	2,549,133
Hawaiian Islands	1,656,521	17,753,253	Tahiti and Marquesas	54,944	1,015,113
United States of Colombia	1,440,326	14,617,880	Turk's Islands	28,035	205,722
Japan	1,375,465	16,245,878	Uruguay	139,415	2,102,158
Hong-Kong	1,241,925	5,070,706	Paraguay	3,375	38,801
Brazil	837,774	9,475,106	New Caledonia	4,186	95,948
Shanghai	2,200	2,860,152	Barbadoes	10,840	93,829
Bermuda	603,185	5,060,667			
Jamaica	492,880	5,749,082	Total weight sent.	222,267,094	1,004,662,036

Number of reports for transportation made to Postmaster-General	214
Decrease	29
Total amount reported	$331,903 24
Increase	4,694 42

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, D. C., November 1, 1885.

SIR: The following report upon the operations of the Treasury of the United States for the fiscal year ending June 30, 1885, and its condition on that and subsequent dates, is respectfully submitted:

RECEIPTS AND EXPENDITURES.

The net revenue of the Government was $24,829,163.54 less than that of the preceding year, and the net expenditure was greater by $16,100,690.78. The surplus applicable to the reduction of the debt was therefore $40,929,854.32 less than in the fiscal year 1884. The following table shows the details:

	1884.	1885.	Increase.	Decrease.
Revenue from–				
Customs	$195,067,489 76	$181,471,939 34		$13,595,550 42
Internal revenue	121,586,072 51	112,498,725 54		9,087,346 97
Sale of public lands	9,810,705 01	5,705,986 44		4,104,718 57
Miscellaneous sources	22,055,602 64	24,014,055 06	$1,958,452 42	
Total	348,519,869 92	323,690,706 38	1,958,452 42	26,787,615 96
Net decrease				24,829,163 54
Expenditures on account of—				
Civil and miscellaneous:				
Customs, light-houses, public buildings, &c	22,811,945 45	27,125,972 67	4,314,027 22	
Internal revenue	8,657,138 59	4,550,623 21		4,106,515 38
Interior civil (lands, patents, &c.)	8,613,237, 06	8,979,266 36	366,029 30	
Treasury proper (legislative, executive, and other civil)	25,926,508 07	36,854,109 05	10,927,600 98	
Diplomatic (foreign relations)	1,260,766 37	5,439,609 11	4,178,842 74	
Judiciary and quarterly salaries	3,650,838 16	4,544,677 98	893,839 82	
War Department	39,429,603 36	42,670,578 47	3,240,975 11	
Navy Department	17,292,601 44	16,021,079 67		1,271,521 77
Interior Department (Indians and pensions)	61,905,227 35	62,654,762 12	749,534 77	
Interest on the public debt	54,578,378 48	51,386,256 47		3,192,122 01
Total	244,126,244 33	260,226,935 11	24,670,849 94	8,570,159 16
Net increase			16,100,690 78	
Surplus available for reduction of debt	104,393,625 59	63,463,771 27		40,929,854 32

The receipts on account of the Post-Office Department, not included in the above statement, amounted to $47,309,735.35, an increase of $3,487,249.53 over those of the preceding year; the expenditures increased from $46,281,124.87, in 1884, to $50,326,314.50, in 1885, or $4,045,189.63. Of the amounts received and expended $25,687,933.74 did not actually pass through the Treasury, having been received and disbursed by postmasters.

SUMMARY OF OPERATIONS.

The issue of United States notes during the year, in place of such as were returned in a worn and mutilated condition, amounted to $84,493,153.

Silver certificates to the amount of $40,000,000 were issued, and $20,990,045 were redeemed during the year.

Gold certificates of the old issue amounting to $52,420 were redeemed. Of the new issue, $63,000,000 were issued and $21,017,100 redeemed.

Coupons from United States bonds to the amount of $8,084,667.45 were received from the several assistant treasurers by whom they were paid, and examined in this office.

Called bonds of the United States amounting to $45,968,600 were redeemed, of which amount $45,588,150 was for the sinking fund.

Interest amounting to $42,570,736.64 on registered bonds of the United States, including those issued to the Pacific railroad companies, was paid by means of 245,159 checks on the Treasurer and assistant treasurers. The payment of the warrants of the Secretary of the Treasury required the issue of 50,127 drafts; 74,659 drafts on warrants of the Postmaster-General, and 27,800 transfer checks on assistant treasurers were issued, making a total of 397,745 drafts and checks issued in the office.

The national banks withdrew $53,303,350 of bonds held to secure their circulating notes, and $31,300,700 of bonds were deposited for that purpose, a net decrease of $22,002,650. There were also deposited by national banks, designated as depositaries, $3,904,450 in bonds to secure public moneys deposited with them, and $3,357,450 of bonds so held were withdrawn. The total movement of bonds was $91,865,950.

The national banks paid into the Treasury on account of semi-annual duty on their circulation the sum of $2,794,584.01, which was $230,084.23 less than was paid on that account the preceding year.

Circulating notes of national banks amounting to $150,209,129 were received for redemption during the year. This amount included notes of national banks that have failed, gone into liquidation, or are reducing circulation, of which $28,462,225 were redeemed during the year.

The books of the Treasury show that the disbursing officers of the United States had to their credit at the close of the year $21,126,059.89.

Interest on the 3.65 per cent. bonds of the District of Columbia, amounting to $519,604.23, was paid during the year, of which $110,062.23 was paid by means of coupons, and $409,542, being the amount of interest on registered bonds, by means of checks.

The unavailable funds of the Treasury were increased from $29,514,665.44 to $29,525,325.74 during the year.

THE STATE OF THE TREASURY.

The condition of the Treasury on September 30, 1885, compared with that on September 30, 1884, is shown by the following tables. The form of presenting the assets and liabilities of the Treasury was changed in March last. Both the old and the new forms were published until the close of the fiscal year, when the publication of the old form was discontinued. In order that comparison may be facilitated both forms are given here.

	Old form. September 30, 1884.	New form transposed into old form. September 30, 1885.
ASSETS.		
Gold Coin	$165,869,780 16	$180,863,798 65
Gold Bullion	52,801,398 70	71,271,013 62
Standard Silver Dollars	142,349,409 00	165,431,083 00
Fractional Silver Coin	29,476,715 63	23,526,351 44
Silver Bullion	4,718,993 73	3,732,336 69
Gold Certificates	33,640,920 00	22,491,510 00
Silver Certificates	26,165,840 00	31,733,440 00
United States Notes	37,035,106 01	50,926,529 49
National-Bank Notes	11,113,634 56	6,488,526 23
Fractional Currency	7,179 68	2,668 52
Deposits held by National-Bank Depositaries	14,368,406 99	15,515,514 23
Minor Coin	829,019 50	791,596 84
Redeemed One- and Two-Year Notes	218 64	.....
Redeemed Certificates of Deposit (act of June 8, 1872)	375,000 00	1,075,000 00
Interest Checks and Coupons Paid	131,890 53	150,246 57
Interest on District of Columbia Bonds Paid	5,945 70	13,930 20
Speaker's Certificates Paid	106,080 00	.....
Unavailable Funds	694,710 31	694,710 31
Total	519,690,249 14	574,708,255 79
LIABILITIES.		
Post-Office Department Account	3,616,228 81	2,917,627 58
Disbursing Officers' Balances	27,043,618 20	24,220,056 14
Fund for Redemption of Notes of National Banks failed, in liquidation, and reducing circulation	39,192,419 10	38,794,042 60
Undistributed Assets of failed National Banks	564,728 20	411,180 39
Five per cent. Fund for Redemption of National-Bank Notes	12,575,074 63	12,482,800 92
Fund for Redemption of National Gold-Bank Notes	165,864 00	123,259 00
Fractional Silver Coin Redemption Account	27,642 71	59,605 80
Currency and Minor Coin Redemption Account	60,884 55	488,128 35
Interest Account Louisville and Portland Canal Company	1,710 00	1,470 00
Treasurer United States Agent for paying Interest on District of Columbia Bonds	68,344 69	156,916 92
Treasurer's Transfer Checks and Drafts Outstanding	5,682,300 02	4,971,407 14
Treasurer's General Account:		
Interest due and unpaid	1,763,508 91	1,825,829 19
Matured Bonds and Interest	289,780 40	205,501 90
Called Bonds and Interest	17,901,346 51	3,137,328 34
Old Debt	759,394 97	749,887 32
Gold Certificates	120,936,620 00	140,387,030 00
Silver Certificates	123,260,721 00	125,379,706 00
Certificates of Deposit (act of June 8, 1872)	16,255,000 00	24,070,000 00
Balance, including Bullion Fund	149,525,062 44	194,326,478 20
Total	519,690,249 14	574,708,255 79

OLD FORM TRANSPOSED INTO NEW FORM.

	September 30, 1884.			
		Assets.	Liabilities.	Balances.
GOLD.—Coin	$165,869,780 16			
Bullion	52,801,398 70			
		$218,671,178 86		
Certificates	120,936,620 00			
Less amount on hand	33,640,920 00			
			$87,295,700 00	$131,375,478 86
SILVER.—Standard Dollars	142,349,409 00			
Bullion	4,718,993 73			
		147,068,402 73		
Certificates	123,260,721 00			
Less amount on hand	26,165,840 00			
			97,094,881 00	49,973,521 73
UNITED STATES NOTES		37,035,106 01		
Certificates, act June 8, 1872	16,255,000 00			
Less amount on hand	375,000 00			
			15,880,000 00	21,155,106 01
NATIONAL-BANK NOTES		2,774,843 72		2,774,843 72
DEPOSITS IN NATIONAL-BANK DEPOSITARIES		14,368,406 99		14,368,406 99
Totals		419,917,938 31	200,270,581 00	219,647,357 31
Public Debt and Interest:				
Interest due and unpaid	1,763,508 91			
Matured Debt	18,616,815 26			
Interest on Matured Debt	333,706 62			
Debt bearing no Interest	7,179 68			
Interest on Pacific Railroad Bonds due and unpaid	24,029 96			
			20,745,240 43	
Fractional Currency redeemed	7,179 68			
One and Two Year Notes paid	218 64			
Interest Checks and Coupons paid	131,890 53			
		139,288 85		
Totals		420,057,227 16	221,015,821 43	
Reserve for redemption of United States Notes, acts of 1875 and 1882			100,000,000 00	
Fund held for redemption of notes of National Banks "failed," "in liquidation," and "reducing circulation"	39,192,419 10			
Fund held for redemption of National Gold-Bank Notes	165,864 00			
Five per cent. Fund for redemption of National-Bank Notes	12,575,074 63			
			51,933,357 73	
National-Bank Notes in process of redemption		8,338,790 84		
Post-Office Department Account	3,616,228 81			
Disbursing Officers' Balances	27,043,618 20			
Undistributed Assets of failed National Banks	564,728 20			
Currency and Minor Coin Redemption Account	27,642 71			
Fractional Silver Coin Redemption Account	60,884 55			
Interest Account, Louisville and Portland Canal Company	1,710 00			
Treasurer's Transfer Checks and Drafts Outstanding	5,682,300 02			
Treasurer U. S., Agent for paying Interest on D. C. Bonds	68,344 69		37,065,457 18	
Interest on D. C. Bonds paid	5,945 70			
Speaker's Certificates paid	106,080 00	112,025 70		
Totals		428,508,043 70	410,014,636 34	18,493,407 36
Assets not available: Minor Coin		829,019 50		
Fractional Silver Coin		29,476,715 63		
AGGREGATE		458,813,778 83	410,014,636 34	48,799,142 49

NEW FORM.

	September 30, 1885.			
		Assets.	Liabilities.	Balances.
GOLD.—Coin	$180,863,798 65			
Bullion	71,271,013 62			
		$252,134,812 27		
Certificates	140,387,030 00			
Less amount on hand	22,491,510 00			
		.....	$117,895,520 00	$134,239,292 27
SILVER.—Standard Dollars	165,431,083 00			
Bullion	3,732,336 69			
		169,163,419 69		
Certificates	125,379,706 00			
Less amount on hand	31,733,440 00			
		.....	93,646,266 00	75,517,153 69
UNITED STATES NOTES	.....	50,926,529 49		
Certificates, act June 8, 1872	24,070,000 00			
Less amount on hand	1,075,000 00			
		.....	22,995,000 00	27,931,529 49
NATIONAL-BANK NOTES	.....	2,946,127 88	.....	2,946,127 88
DEPOSITS IN NATIONAL-BANK DEPOSITARIES	.....	15,515,514 23	.....	15,515,514 23
Totals	.....	490,686,403 56	234,536,786 00	256,149,617 56
Public Debt and Interest	.....			
Interest due and unpaid	1,825,829 19			
Matured Debt	3,871,385 26			
Interest on Matured Debt	221,332 30			
Debt bearing no interest	2,668 52			
Interest on Pacific Railroad Bonds due and unpaid	26,519 96			
		.....	5,947,735 23	
Fractional Currency redeemed	2,668 52			
One-and Two-Year Notes paid	.....			
Interest Checks and Coupons paid	145,746 57			
Interest on Pacific Railroad Bonds paid	4,500 00			
		152,915 09		
Totals	.....	490,839,318 65	240,484,521 23	
Reserve for redemption of United States Notes, acts of 1875 and 1882	.....	.....	100,000,000 00	
Fund held for redemption of notes of National Banks "failed," "in liquidation," and "reducing circulation	38,794,042 60			
Fund held for redemption of National Gold-Bank Notes	123,259 00			
Five per cent. Fund for redemption of National-Bank Notes	12,482,800 92			
		.....	51,400,102 52	
National-Bank Notes in process of redemption	.....	3,542,398 35		
Post-Office Department Account	2,917,627 58			
Disbursing Officers' Balances	24,220,056 14			
Undistributed assets of failed National Banks	411,180 39			
Currency and Minor Coin Redemption Account	488,128 35			
Fractional Silver Coin Redemption Account	59,605 80			
Interest Account, Louisville and Portland Canal Company	1,470 00			
Treasurer's Transfer Checks and Drafts Outstanding	4,971,407 14			
Treasurer U. S., Agent for paying interest on D. C. Bonds	156,916 92			
		.....	33,226,392 32	
Interest on D. C. Bonds paid	.....	13,930 20		
Totals	.....	494,395,647 20	425,111,016 07	69,284,631 13
Assets not available: Minor Coin	791,596 84			
Fractional Silver Coin	23,526,351 44			
		24,317,948 28		
AGGREGATE	.....	518,713,595 48	425,111,016 07	93,602,579 41

The general balance increased in the year ending September 30, 1885, by $44,803,436.92, and the available balance increased from $18,493,407.36 in 1884 to $69,284,631.13 in 1885, or $50,791,223.77.

The increase or decrease in the several items of assets and liabilities, during the year, are shown below. All certificates and certain other liabilities, together with the assets held to redeem them, have been eliminated.

	Assets, increase.	Liabilities, decrease.	Total.
Gold Coin and Bullion	$2,863,813 41		
Silver Dollars	26,530,289 00		
United States Notes	6,776,423 48		
National-Bank Notes	171,284 16		
Deposits in National Bank Depositories	1,147,107 24		
Public Debt and interest thereon		$14,811,131 44	
Post-Office Department Account		2,412,062 98	
Disbursing Officers' Balances and small accounts		698,601 23	
Treasurer's Transfer Checks and Drafts outstanding		710,892 88	
Total	37,488,917 29	18,632,688 53	$56,121,605 82
	Assets, decrease.	**Liabilities, increase.**	
Silver Bullion	$986,657 04		
Funds for Redemption of National-Bank Notes		$4,263,137 28	
Treasurer United States, Agent for paying interest on District of Columbia Bonds		80,587 73	
Total	986,657 04	4,343,725 01	5,330,382 05
Increased Balance			50,791,223 77
Assets not available:			
Fractional Silver Coin decrease	5,950,364 19		
Minor Coin decrease	37,422 66		5,987,786 85
Aggregate Balance increased			44,803,436 92

The following statement shows the manner in which the old form may be reconciled with the new:

	Assets.	Liabilities.	Assets.	Liabilities.
Totals, new form	$458,813,778 83	$410,014,636 34	$518,713,595 48	$425,111,016 07
Add, for certificates excluded from the assets and liabilities:				
Gold Certificates	33,640,920 00	33,640,920 00	22,491,510 00	22,491,510 00
Silver Certificates	26,165,840 00	26,165,840 00	31,733,440 00	31,733,440 00
Certificates of Deposit, act June 8, 1872	375,000 00	375,000 00	1,075,000 00	1,075,000 00
Add unavailable funds not included in the assets	694,710 31		694,710 31	
Deduct items taken up as liabilities in the new form:				
Pacific Railroad Interest due and unpaid		24,029 96		26,519 96
Fractional Currency ("Debt bearing no interest")		7,179 68		2,668 52
Reserve held for redemption of United States notes		100,000,000 00		100,000,000 00
Which gives	519,690,249 14	370,165,186 70	574,708,255 79	380,381,777 59
Leaving balance		149,525,062 44		194,326,478 20

It will be seen that the certificates of deposit which were in the Treasury had been treated both as an asset and a liability in the "old form," and that unavailable items of assets were included. The interest due and unpaid on Pacific Railroad bonds, which is payable from the General Treasury, had never been included as a liability in former statements of the assets and liabilities, and the fractional currency redeemed but still held in the cash was formerly treated as an asset only, when it was at the same time a liability. The reserve held for the redemption of United States notes has also been taken up as a liability in the new form.

The statements of assets and liabilities published at the end of each month are compiled from the latest returns received from Treasury offices on the day of publication, while the preceding statements are made up from the returns showing their actual condition on the date named—September 30. There is, therefore, considerable difference between the two statements, and the following table is presented to show the items which increased or decreased in the period from the date of publication and the date of the returns.

			Balances.	
			Decrease.	Increase.
Gold Coin and Bullion increased		$883,697 73		
Gold Certificates actually outstanding decreased		242,270 00		
Gold Balance increased				$1,125,967 73
Silver Dollars and Bullion decreased		236,424 15		
Silver Certificates actually outstanding decreased		10,450 00		
Silver Balance decreased			$225,974 15	
United States Notes decreased		202,802 86		
Currency Certificates actually outstanding decreased		190,000 00		
United States Note Balance decreased			12,802 86	
National Bank Notes increased				292,118 03
Deposits in Depositary Banks increased				3,464,798 50
Total			238,777 01	4,882,884 26 238,777 01
Net increase in balance				4,644,107 25
Public Debt and Interest:				
Increase in liabilities	$166 53			
Increase in paid items		$76,104 91		
Post-Office Department account increased	62,497 99			
Disbursing officers' balances increased	780,926 95			
Currency and Minor Coin redemption account increased	476,365 02			
Fractional Silver Coin redemption account increased	724 05			
Treasurer's Checks and Drafts outstanding decreased		1,981,873 36		
Interest on District of Columbia Bonds paid, increased		119 85		
	1,320,680 54	2,058,098 12		737,417 58
				5,381,524 83
Fractional Silver Coin decreased	115,542 35			
Minor Coin decreased	5,255 42			120,797 77
				5,260,727 06

The following table shows the excess of the cash assets of the Treasury, excluding certificates and other obligations held by it, over the net current liabilities other than United States notes, on October 31, 1885, as compared with the same day in 1884, compiled from the latest returns received:

	October 31, 1885.	October 31, 1884.	Increase.	Decrease.
ASSETS.				
Gold Coin	$178,941,459 46	$166,679,598 96		
Gold Bullion	72,417,889 83	55,856,761 47		
Total	251,359,349 29	222,536,360 43		
Less certificates actually outstanding	109,020,760 00	87,865,570 00		
Gold Balance	142,338,589 29	134,670,790 43	$7,667,798 86	
Standard Silver Dollars	163,817,342 00	142,926,725 00		
Silver Bullion	3,840,536 45	4,646,496 89		
Total	167,657,878 45	147,573,221 89		
Less certificates actually outstanding	93,146,772 00	100,741,561 00		
Silver Balance	74,511,106 45	46,831,660 89	$27,679,445 56	
United States Notes	45,695,341 31	33,942,171 85		
Less certificates actually outstanding	18,145,000 00	17,770,000 00		
United States Note Balance	27,550,341 31	16,172,171 85	11,378,169 46	
*National Bank Notes	5,438,240 80	10,171,655 48		$4,733,414 68
Deposits in National Bank Depositories	13,595,550 93	15,742,439 63		2,146,888 70
Total Net Assets	263,433,828 78	223,588,718 28	39,845,110 50	
LIABILITIES.				
Matured Debt and Interest	3,953,689 76	12,843,473 62		8,889,783 86
Interest due and unpaid	2,250,606 79	2,137,973 46	112,633 33	
†Accrued Interest	5,931,309 25	6,008,748 87		77,439 62
†Interest due and unpaid, Pacific Railroad Bonds	19,949 96	20,339 96		390 00
†Accrued Interest, Pacific Railroad Bonds	1,292,470 24	1,292,470 24		
†Reserve for Redemptions of U. S. Notes	100,000,000 00	100,000,000 00		
Disbursing Officers' Balances, &c	22,774,534 08	26,866,486 99		4,091,952 91
Outstanding Drafts and Checks	4,634,843 21	7,205,799 71		2,570,956 50
Five per cent. Fund for Redemption of National Bank Notes	12,541,912 74	12,659,846 21		117,933 47
Fund for Redemption of Notes of failed, &c., Banks	39,510,138 85	39,283,467 10	226,671 75	
Post-Office Department account	3,706,081 52	3,714,015 24		7,933 72
Total Liabilities	196,615,536 40	212,032,621 40		15,417,085 00
Available Balance	66,818,292 38	11,556,096 88	55,262,195 50	
Assets not available:				
Minor Coin	719,831 24	812,817 54		92,986 30
Fractional Silver Coin	22,965,535 70	29,346,757 24		6,381,221 54
Total Balance	90,503,659 32	41,715,671 66	48,787,987 66	

* Includes National Bank notes in process of redemption.

† These items were not included as liabilities in 1884, but are here inserted for the purpose of comparison.

THE TREASURY BALANCE.

The tables at the end of the report proper show where the funds constituting the Treasury balance are held, and the several kinds of moneys of which it is composed.

It will be observed that the Treasurer is charged in the accounts with over $148,000,000 held in the mints and assay-offices as a bullion fund. While receiving daily reports from these offices showing the changes in the fund, he has no means of verification except by calling upon another Bureau; and the condition of these offices has never been examined heretofore by any one representing the Treasury. The results of the annual examinations made under the direction of the Mint Bureau are not communicated to the Treasurer, and these examinations are therefore not sufficient, it is submitted, to confirm the statement that the funds are held as represented.

Nor are the relations between the Treasury and the several sub-treasurers adequate for its protection and for that of the public moneys.

The Treasurer should have the authority to make frequent examinations of both sub-treasuries and mints, to enable him to know that the funds with which he is charged are held as represented, and to hold the officers to a more strict accountability than has heretofore prevailed. It is recommended that Congress be requested to appropriate a sum sufficient to cover the expense of annual or quarterly examinations of sub-treasuries, mints, and assay-offices, under direction of the Treasurer.

The sub-treasurers of the United States, having had their duties and responsibilities largely increased through the issue of the gold, silver, and legal-tender certificates and the issue and redemption of the standard silver dollar and the fractional coins, it is respectfully submitted whether a scheme for a reorganization of the respective offices should not receive the attention of Congress. Persons occupying the positions of messengers and laborers are now engaged in handling, counting, shipping money and doing other clerical labor. Simple justice would require that such persons should receive pay commensurate with the increased responsibilities and labors thus incurred.

DISBURSING OFFICERS' BALANCES.

Attention is directed to the large amounts of funds to the credit of disbursing officers of the Government. It is believed that advances are made to these officers in excess of their current requirements. For years the amount has rarely been less than $20,000,000, and has frequently exceeded $40,000,000. It is recommended that the modes of payment to and by them be restricted to sums needed in their monthly payments.

A very large part of these advances is made to pension agents. It is recommended that a change be made in the mode of paying pensions, and that these payments be made by means of Treasurer's checks, in the same manner as interest on the public debt is now paid. Should this recommendation meet with approval, a plan for carrying it into effect will be submitted, by which a large amount could be annually saved to the Government.

It would appear from a reading of sections 3620 and 3648, Revised Statutes, that it was not contemplated by Congress to place to the credit of disbursing officers money in excess of amounts needed for current payments, and it is suggested that more particular attention be given to requisitions for such advances, and that a statement be required to accompany them showing the necessity for the advance.

The following table, compiled from the records of the Mint Bureau and of this office, shows the assets and liabilities of the several mints and assay-offices on June 30, 1885:

Statement showing the assets and liabilities of the mints and assay-offices of the United States in account with the Treasurer, June 30, 1885.

ASSETS.

Office at—	GOLD BULLION.		SILVER BULLION.		Gold coin.	Silver coin.	Minor coin.	Minor coinage metal.	Value of bullion shipped for coinage.	Deficiencies brought forward.	Total.
	Standard ounces.	Cost.	Standard ounces.	Cost.							
Philadelphia ..	1,371,577.048	$25,517,712 42	*1,636,019.42	$1,599,930 57	$2,688,747 00	$11,080,794 79	$54,261 27	$63,162 22	.....	.....	$41,004,608 27
San Francisco..	42,378.348	788,434 40	153,837.11	150,129 30	3,794,215 00	32,236,776 55	.....	.....	.....	†413,557 96	37,383,113 21
Carson City ..	49,864.239	927,706 65	690,665.91	671,126 81	100,375 00	3,388,230 89	.....	.....	.....	.....	5,087,439 35
New Orleans ...	18,581.774	345,707 42	1,292,141.73	1,256,029 73	1 83	16,625,654 60	.....	.....	.....	.....	18,227,393 58
New York	2,094,980.985	38,976,390 17	915,578.53	938,634 51	7,397,029 91	18,892 38	.....	.....	.....	.....	47,330,946 97
Denver.....	5,222.478	97,162 38	1,298.07	1,246 92	31,249 45	.....	.....	.....	.....	.....	129,658 75
Helena	8,993.787	167,326 27	37,271.99	37,231 62	36,927 15	.....	.....	.....	‡64,849 19	.....	306,334 23
Boisé City	816.58	15,193 12	149.62	143 64	30,695 49	2 16	.....	.....	‖21,622 49	§12,523 67	80,180 57
Saint Louis ...	536.157	9,975 03	100.50	100 37	5,907 65	.....	.....	.....	.....	.....	15,983 05
Charlotte, N. C	79.946	1,487 39	13.94	13 46	9,418 53	.....	.....	.....	.....	.....	10,919 38
Charlotte, N. C	.....	.....	.....	.....	.....	.....	.....	.....	.....	†32,000 00	32,000 00
Dahlonega, Ga	.....	.....	.....	.....	.....	.....	.....	.....	.....	†27,950 03	27,950 03
Total	3,593,031 342	66,847,095 25	4,727,076.82	4,654,586 93	14,694,567 01	63,350,351 37	54,261 27	63,162 22	86,471 68	486,031 66	149,636,527 39

LIABILITIES.

Office at—	Bullion fund.	Undeposited earnings.	Profits on coinage of silver.	Unpaid depositors.	Profits on minor coinage.	Minor coin metal fund.	Total.
Philadelphia	$40,628,559 25	$1,060 26	$230,823 17	$26,812 10	$67,353 49	$50,000 00	$41,004,608 27
San Francisco.....	37,320,965 70	28,957 28	25,587 22	7,603 01	.....	.....	37,383,113 21
Carson City	5,056,035 24	358 55	31,045 56	.....	.....	.....	5,087,439 35
New Orleans	17,788,992 87	416 80	437,910 12	73 79	.....	.....	18,227,393 58
New York	47,112,814 14	61,398 23	.....	156,734 60	.....	.....	47,330,946 97
Denver.....	129,568 98	89 77	.....	.....	.....	.....	129,658 75
Helena	302,968 79	3,365 44	.....	.....	.....	.....	306,334 23
Boisé City	79,299 71	880 86	.....	.....	.....	.....	80,180 57
Saint Louis	15,259 13	25 88	.....	698 04	.....	.....	15,983 05
Charlotte, N. C., new account	10,214 93	704 45	.....	.....	.....	.....	10,919 38
Charlotte, N. C., old account.....	32,000 00	.....	.....	.....	.....	.....	32,000 00
Dahlonega, Ga	27,950 03	.....	.....	.....	.....	.....	27,950 03
Total.....	148,504,628 77	97,257 52	725,366 07	191,921 54	67,353 49	50,000 00	149,636,527 39

* Includes 1,980.12 ounces, cost $1,936.62, bars in "Melter and Refiners' Account," missing and held in suspense account.

† Deficiencies in bullion fund incurred prior to organization of Mint Bureau.

‡ Included in bullion balance of New York Assay-Office.

‖ Included in bullion balance of Philadelphia Mint.

§ This deficiency in the cash of N. H. Camp's account when suspended May 15, 1885, of which $11,857.37 belonged to the bullion fund and $666.30 consisted of profits.

The balances remaining, after the payment of the depositors and the deposit of the profits in the Treasury, constitute the assets of the bullion fund. It is apparent that a large portion of the fund consists of silver bullion, some of which was purchased a number of years since, and instead of being coined has been held in anticipation of demands of depositors for bars.

At the price of silver bullion on June 30, 1885, 97 cents per standard ounce, the fund has depreciated $69,322.42 as shown in the following table:

Office at—	Standard ounces.	Actual cost.	Value June 30, 1885, at 97 cents per ounce.	Increase.	Decrease.
Philadelphia	1,636,019.42	$1,599,930 57	$1,586,938 84	.....	$12,991 73
San Francisco	153,837.11	150,129 30	149,222 00	.....	907 30
Carson City	690,665.91	671,126 81	669,945 93	.....	1,180 88
New Orleans	1,292,141.73	1,256,029 73	1,253,377 48	.....	2,652 25
New York	915,578.53	938,634 51	888,111 17	.....	50,523 34
Denver	1,298 07	1,246 92	1,259 13	$12 21	.....
Helena	37,271.99	37,231 62	36,153 83	.....	1,077 79
Boisé City	149.62	143 64	145 13	1 49	.....
Saint Louis	100.50	100 37	97 48	.....	2 89
Charlotte, N. C	13.94	13 46	13 52	06	.....
Total	4,727,076.82	4,654,586 93	4,585,264 51	13 76	69,336 18
Less increase	.....	.....	.....	.....	13 76
Net decrease	.....	.....	.....	.....	69,322 42

At the present price of silver bullion—about 93 cents per standard ounce—the depreciation amounts to $258,405.49, showing a decrease of the bullion fund to that amount.

In this connection attention is directed to the fact that large amounts, frequently aggregating $1,000,000, are carried in account by the mints without accountability and the supervision which should be exercised by the Treasury. These amounts arise from the profits on silver coinage, from other profits, and from charges imposed on depositors of bullion, and are as much receipts into the Treasury as any other kinds of revenue. They are not, however, covered in regularly, as other receipts are, but at quarterly periods.

In the opinion of the Treasurer the mints and assay offices should not at any time hold such large balances as are now left with them. While nominally sub treasuries by law, it was never contemplated that these offices should act as or become sub-treasuries in fact, but that the bullion received by them should, as speedily as practicable, be converted into coin and the latter transferred to the Treasurer or assistant treasurers.

DEFICITS, UNAVAILABLE FUNDS.

The deficits occurring during the fiscal year, making the amounts involved unavailable to the Treasury, were: One of $25,341.61 in the office of the assistant treasurer at New Orleans, and one of $11,857.37 in the assay office at Boisé City, Idaho.

The unavailable funds were decreased by the following items:

A reduction of the amount of the deficit at the branch mint at San Francisco of $5,685.88; a reduction of the amount involved in the failure of the Venango National Bank of Franklin, Pa., of $12,755.16; and the adjustment of two defaults in the former United States Depository at Baltimore amounting to $6,900.77 and $1,196.87 respectively; making a total decrease of $26,538.68, and the net increase in the unavailable funds of $10,660.30.

A loss by theft of three bars of silver bullion, valued at $1,936.62, at the mint in Philadelphia, Pa., has not been reported to this office as a deficit, although the Treasurer is unable to perceive why it should be treated in a manner different from other thefts of public funds.

Unavailable funds of the General Treasury and of the Post-Office Department.

GENERAL TREASURY.

On deposit with the following States under the act of June 23, 1836:			
Maine	$955,838 25		
New Hampshire	669,086 79		
Vermont	669,086 79		
Massachusetts	1,338,173 58		
Connecticut	764 670 60		
Rhode Island	382,335 30		
New York	4,014,520 71		
Pennsylvania	2,867 514 78		
New Jersey	764,670 60		
Ohio	2,007,260 34		
Indiana	860,254 44		
Illinois	477,919 14		
Michigan	286,751 49		
Delaware	286,751 49		
Maryland	955,838 25		
Virginia	2,198,427 99		
North Carolina	1,433,757 39		
South Carolina	1,051,422 09		
Georgia	1,051,422 09		
Alabama	669,086 79		
Louisiana	477,919 14		
Mississippi	382,335 30		
Tennessee	1,433,757 39		
Kentucky	1,433,757 39		
Missouri	382,335 30		
Arkansas	286,751 49		
Total on deposit with the States			$28,101,644 91
Default, Sub-Treasury U. S., New Orleans, La., 1867, May & Whitaker	675,325 22		
Sub-Treasury U. S., New Orleans, La., 1867, May property	5,566 31		
Deficit, Sub-Treasury U. S., New York, N. Y., 1867, counterfeit 7.30's	4,392 91		
Sub-Treasury U. S., New York, N. Y., 1867 to 1880	9,425 87		
		$694,710 31	
Deficits and defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869		413,557 96	
Failure, Venango National Bank of Franklin, Pa	181,177 51		
First National Bank of Selma, Ala	33,383 87		
		214,561 38	
Default, Branch Mint U. S., Dahlonega, Ga., 1861	27,950 03		
Branch Mint U. S., Charlotte, N. C., 1861	32,000 00		
Depository U. S., Galveston, Tex., 1861	778 66		
Depository U. S., Baltimore, Md., 1866	547 50		
Depository U. S., Pittsburgh, Pa., 1867	2,126 11		
Deficit, Depository U. S., Santa Fé, N. Mex., 1866, short in remittance	249 90		
		63,652 20	
		1,386,481 85	
Deficit, Sub-Treasury U. S., New Orleans, La., 1885	25,341 61		
Default, U. S. Assay Office, Boisé City, Idaho, 1885, (N. H. Camp's account)	11,857 37		
		37,198 98	
			1,423,680 83
Total General Treasury			29,525,325 74

POST-OFFICE DEPARTMENT.

Default, Sub-Treasury U. S., New Orleans, La., 1861	31,164 44		
Depository U. S., Savannah, Ga., 1861	205 76		
Depository U. S., Galveston, Tex., 1861	83 36		
Depository U. S., Little Rock, Ark., 1861	5,823 50		
		37,277 06	
Total			29,562,602 80

It will be found that the unavailable funds are differently stated in several places in this report. In the statement of assets and liabilities on page 479, the amount is $694,710.31, embracing only the four items of

deficits at New Orleans and New York. This arose from the fact that when the publication of the statements of assets and liabilities was begun, the assistant treasurers *only* made itemized reports; and when the reports were subsequently required from the mints the item of $413,557.96, in San Francisco, was for the first time observed; but it was not deemed advisable at the time to increase the "unavailable," and the amount was therefore carried as bullion, but reported annually as unavailable, and so treated in the general account. The two items of deficits by failures of national bank depositaries and the six items following these are balances from old accounts, and were never carried as assets except in the general account; for the purpose of the statements of assets and liabilities it was not necessary that they should be included. In the statement on page 51 the amount is stated as $1,386,481.85, which embraces all the items heretofore mentioned, but excludes the New Orleans and Boisé City defalcations of 1885, which on June 30 were not treated as unavailable, although having occurred prior to that date. The statement on page 45 embraces all the unavailable items.

By far the largest part of the unavailable funds consists of the so-called "deposits with the States under the act of June 23, 1836." The fiction that this amount—$28,101,644.91—may some day become available, has ceased to be held; and the Treasurer, although still charged with the amount on the books of the Register, has not included it in his statement of balances. This has been the uniform practice of this office, but is not in strict accordance with the law authorizing these deposits.

It is therefore respectfully recommended that some action be taken to have this amount, as well as all other unavailable items now charged by the Register against the Treasurer, charged to separate accounts in the office of the Register. The Government would be as fully protected by this mode of treating the deficits, and complete statements thereof would be regularly furnished by that officer. Furthermore, the troublesome complications arising when a comparison is made of the several statements of the cash balance and the public debt statements would be obviated. As further losses are liable to occur from time to time, owing to the large sums held by the Treasury offices, a well-defined system of treating deficits should be established.

The same course is recommended as to the unavailable funds of the Post-Office Department, amounting to $37,277.06.

THE SINKING FUND.

The amount provided for the sinking fund in United States bonds was $45,588,150. The amount estimated was $47.620,201.16. This estimate was based upon an assessment of one per cent. upon the entire debt and the interest upon the existing sinking fund of the United States including therein the legal-tenders, silver, gold, and currency certificates, and fractional currency, without deducting therefrom the amounts of these liabilities held in the cash in the United States Treasury. This does not seem to be in accordance with the provisions of the law with regard to the sinking fund, and the present estimate is based upon the existing principal of the public debt, including the interest on the amount of bonds and other obligations of the United States heretofore canceled, and credited to the sinking fund, a detailed statement of which is to be found in its appropriate place. It is, however, recommended that the appropriation heretofore made for this purpose be abolished, and that it be limited to one per cent. upon the debt

of the United States, excluding therefrom the gold, silver, and legal-tender certificates, and legal-tenders held in the cash, and deducting also the gold and silver held on deposit in the Treasury. The estimate would then be limited to the sum of, say, $15,000,000 for the coming fiscal year.

UNITED STATES NOTES.

The amount of United States notes of each denomination outstanding at the end of each of the last four fiscal years is shown by the following table:

Denomination.	1882.	1883.	1884.	1885.
One dollar	$25,720,953 60	$27,736,456 80	$26,660,184 80	$24,952,061 80
Two dollars	24,622,625 40	25,524,394 20	24,897,886 20	25,295,069 20
Five dollars	67,342,540 00	71,150,085 00	75,552,915 00	75,997,805 00
Ten dollars	72,784,766 00	72,732,886 00	69,527,016 00	64,539,386 00
Twenty dollars	68,657,471 00	62,346,909 00	58,054,629 00	55,126,509 00
Fifty dollars	24,191,770 00	23,985,895 00	23,208,895 00	23,459,895 00
One hundred dollars	34,469,390 00	34,302,390 00	33,640,990 00	32,896,790 00
Five hundred dollars	14,876,000 00	15,098,500 00	16,914,000 00	16,557,000 00
One thousand dollars	12,335,500 00	14,328,500 00	19,034,500 00	28,716,500 00
Five thousand dollars	420,000 00	315,000 00	130,000 00	100,000 00
Ten thousand dollars	2,260,000 00	160,000 00	60,000 00	40,000 00
Total	347,681,016 00	347,681,016 00	347,681,016 00	347,681,016 00
Less unknown denominations destroyed in sub-treasury in Chicago fire	1,000,000 00	1,000,000 00	1,000,000 00	1,000,000 00
Outstanding	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00

There was a decrease during the year of $1,708,123 in the one-dollar notes outstanding, $4,987,630 in the ten-dollar notes, $2,928,120 in twenty-dollar notes, $744,200 in one-hundred-dollar notes, $357,000 in five-hundred-dollar notes, $30,000 in five-thousand-dollar notes, and $20,000 in the ten-thousand-dollar notes; and an increase of $397,183 in two-dollar notes, $144,890 in five-dollar notes, $251,000 in fifty-dollar notes, and $9,682,000 in one-thousand dollar notes.

The number of notes outstanding at the close of the year was 62,869,444, a decrease of 2,059,185 notes in the year. The issues and redemptions for the past three fiscal years by denominations were as follows:

Denomination.	1883.		1884.		1885.	
	Issues.	Redemptions.	Issues.	Redemptions.	Issues.	Redemptions.
One dollar	$11,986,114	$9,970,610 80	$8,943,236	$10,019,508	$10,187,153	$11,895,276
Two dollars	9,672,000	8,770,231 20	7,808,000	8,434,508	10,856,000	10,458,817
Five dollars	22,860,000	19,052,455 00	23,420,000	19,017,170	19,300,000	18,853,110
Ten dollars	14,240,000	14,291,880 00	12,160,000	15,365,870	9,640,000	14,627,630
Twenty dollars	6,000,000	12,210,562 00	9,280,000	13,572,280	9,760,000	12,688,120
Fifty dollars	3,900,000	4,205,875 00	4,200,000	4,977,000	4,800,000	4,549,000
One hundred dollars	4,356,600	4,523,600 00	5,237,000	5,598,400	5,600,000	6,314,200
Five hundred dollars	2,350,000	2,127,500 00	4,900,000	3,084,500	2,350,000	2,707,000
One thousand dollars	4,400,000	2,407,000 00	10,000,000	5,294,000	12,000,000	2,318,000
Five thousand dollars	10,000,000	10,105,000 00	.....	185,000	.....	30,000
Ten thousand dollars	20,000,000	22,100,000 00	.....	100,000	.....	20,000
Total	109,764,714	109,764,714 00	85,948,236	85,948,236	84,493,153	84,493,153

The issues and redemptions for 1883 were increased by the cancellation of $5,000 and $10,000 notes which were never actually issued, but passed through the accounts from the so-called "reserve vault," it having

been determined to withdraw these denominations from circulation. The actual redemptions amounted to $77,764,714 in that year, so that the redemptions during the past fiscal year exceeded those of 1883 by $6,728,439, but were $1,455,083 less than the redemptions of 1884.

The decrease was due in part to the practice adopted in May last, of assorting notes sent for redemption, reissuing such as were fit for circulation, and in part to the subsequent cessation of the issue of one and two dollar notes. The issues and redemptions for the first three months of the current fiscal year, compared with the corresponding months in the past year, were as follows:

Denomination.	July, August, and September, 1884.		July, August, and September, 1885.	
	Issues.	Redemptions.	Issues.	Redemptions.
AMOUNTS.				
One dollar	$2,327 134	$2,361,065	.....	$1,689,334 90
Two dollars	3,424,000	2,082,514	.....	1,533,161 60
Five dollars	5,520,000	4,413,7?5	6,520,000	2,197,015 50
Ten dollars	4,160,000	3,651,050	4,160,000	1,719,366 00
Twenty dollars	2,480,000	3,379,020	2,560,000	1,545,322 00
Fifty dollars	400,000	1,366,500	.....	423,100 00
One hundred dollars	2,673,000	1,936,700	300,000	422,700 00
Five hundred dollars	.....	985,500	400,000	1,665,000 00
One thousand dollars	100,000	893,000	.....	2,730,000 00
Five thousand dollars	.....	15,000	.....	5,000 00
Ten thousand dollars	.....	.....	.....	10,000 00
Total	21,084,134	21,084,134	13,940,000	13,940,000 00
NUMBER OF NOTES.				
One dollar	2,327,134	2,361,065	.....	1,689,335
Two dollars	1,712,000	1,041,257	.....	766,581
Five dollars	1,104,000	882,757	1,304,000	439,404
Ten dollars	416,000	365,105	416,000	171,937
Twenty dollars	124,000	168,951	128,000	77,267
Fifty dollars	8,000	27,330	.....	8,462
One hundred dollars	26,730	19,367	3,000	4,227
Five hundred dollars	.....	1,971	800	3,330
One thousand dollars	100	893	.....	2,730
Five thousand dollars	.....	3	.....	1
Ten thousand dollars	.....	.....	.....	1
Total	5,717,964	4,868,699	1,851,800	3,163,275

The amount of notes issued during the quarter was less by $7,144,134 than the amount for the corresponding quarter of the previous year, which would indicate that by the present method, if continued, the issues would be reduced by about $28,000,000 during the current year. The decrease in the number of notes issued was 3,866,164, indicating a decrease for the year approximating 15,000,000 notes, which would effect a large saving in the expense for paper and printing.

The method in which United States notes and gold and silver certificates were issued at the time when the present Treasurer assumed the duties of the office, appeared to him to lack the security which is had in every institution where such instruments of credit are issued. In order to remedy this defect, in part, the imprinting of the seal of the Treasury on the newly-printed notes was transferred from the Bureau of Engraving and Printing to this office. The incomplete notes are now received by the Treasurer and completed by the imprint of the seal, then cut and separated under his supervision.

If the issue of United States notes and certificates is to continue, it is recommended that an issue department, entirely independent of the Treasurer, be formed. Such a branch, controlling the issue and the re-

demption of every note or other form of security by means of numerical records and other checks, would remedy the defects in the present modes of issue and redemption. If the suggestion is approved the details for the organization of such a branch will be submitted.

It is recommended that an issue of legal-tender notes with new designs be made at as early a date as possible. So many statements have been made with reference to frauds in the earlier issues that it would seem advisable to call in all the outstanding issues as soon as it can be done without inconvenience to the business community. The constantly recurring accusations of the character above alluded to, would be either established or refuted by taking this course, and afford an opportunity to set at rest future reports of the same kind by adopting a better system of registration and destruction of the new issues by means of the issue department heretofore recommended. It would also provide for the large fund of money already issued by the Bureau of Engraving and Printing, now on deposit in the so called "reserve vault", amounting to the sum of $187,128,000, and composed of—

Silver certificates	$28,480,000
Gold certificates	103,680,000
Currency certificates	32,530,000
United States notes	22,438,000
Total	187,128,000

With the exception of the currency certificates, this immense sum is completely finished money, and if stolen would become a liability of the Government, without possibility of appeal. As the practice of printing such money has no warrant under existing law, it has been stopped. If, in order to serve the public convenience (the only plea upon which it has been sanctioned heretofore), the practice is to be continued, it should be placed under the regulation of laws specially framed for that purpose.

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

The certificates issued upon deposits of United States notes by national banks, under the act of June 8, 1872, amounted to $56,555,000 and the redemptions to $39,500,000, leaving outstanding at the close of the year $29,285,000; more than twice the amount that has been outstanding at the close of any year since 1879, as will be seen by the following table showing the aggregate issues and redemptions and amounts outstanding for each year from the date of the first issue:

Fiscal year.	Total amount issued.	Tot amount redeemed.	Outstanding, as shown by the Treasurer's books.
1873	$57,240,000	$25,430,000	$31,810,000
1874	137,905,000	78,915,000	58,990,000
1875	219,000,000	159,955,000	59,045,000
1876	301,400,000	268,260,000	33,140,000
1877	378,285,000	324,305,000	53,980,000
1878	464,965,000	418,720,000	46,245,000
1879	554,730,000	525,400,000	29,330,000
1880	601,785,000	588,660,000	13,125,000
1881	612,850,000	601,235,000	11,615,000
1882	629,760,000	616,400,000	13,360,000
1883	649,790,000	636,610,000	13,180,000
1884	676,660,000	664,430,000	12,230,000
1885	733,215,000	703,930,000	29,285,000

NOTE.—The amounts outstanding differ from those shown by the Public Debt Statements, for the reason that the reports of issues and redemptions of the last days of the fiscal year at the several offices do not reach the Department until after the statements of the debt are made up.

The amount outstanding of these certificates of deposit October 31, 1885, was $18,145,000.

In view of the constantly increasing amounts of money held by the Treasury, and the consequent danger of loss by fire, peculation, or carelessness, it is proper to ask whether the issue of these certificates should not be stopped. They are furnished at a heavy expense by the Government without any corresponding benefit, and have been used to get rid of the expense of forwarding mutilated currency to the Treasury, thus throwing upon the Government the cost of transportation of the notes deposited, as well as of the notes required to redeem the certificates, and also of the certificates. If the issue is continued, all expense connected therewith should be borne by the parties for whose convenience they are provided.

GOLD CERTIFICATES.

The gold certificates of the old issue, under the act of March 3, 1863, outstanding at the close of the fiscal year amounted to $2,562,280, the redemptions during the year having been $52,420.

Of the new issue under the act of July 12, 1882, there were nominally outstanding at the close of the fiscal year $137,760,860; the Treasury offices held $13,593,410 (compared with $27,246,020 at the close of 1884), leaving actually in circulation $124,167,450, an increase of $55,635,510 in the year.

On October 31, 1885, the amount of the certificates of the new issue outstanding had increased to $140,136,610, but of this amount only $109,020,760 was actually in circulation, the certificates held in the Treasury offices having increased to $31,115,850.

The issues and redemptions during the fiscal year, and the amounts outstanding at its beginning and close, are shown below:

Denomination.	Outstanding June 30, 1884.	Issued—		Redeemed—		Outstanding June 30, 1885.
		During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Twenty dollars	$13,354,760	$400,000	$15,280,000	$1,411,000	$2,936,240	$12,343,760
Fifty dollars	9,119,000	2,700,000	13,200,000	1,375,200	2,756,200	10,443,800
One hundred dollars	9,103,700	1,800,000	12,100,000	1,375,900	2,572,200	9,527,800
Five hundred dollars	8,701,500	6,600,000	17,100,000	1,181,000	2,979,500	14,120,500
One thousand dollars	14,559,000	9,000,000	26,000,000	1,439,000	3,880,000	22,120,000
Five thousand dollars	10,560,000	7,500,000	22,500,000	3,975,000	8,415,000	14,085,000
Ten thousand dollars	30,380,000	35,000,000	85,000,000	10,260,000	29,880,000	55,120,000
Total	95,777,960	63,000,000	191,180,000	21,017,100	53,419,140	137,760,860

The remarks previously made as to currency certificates apply with still greater force to the gold certificates. They serve but one purpose, that of imposing upon the Treasury the custody of the gold deposited on this account, with its attendant dangers and expense, and compelling the Government to pay the heavy rates charged for the transportation of the gold and certificates to and from the different sub-treasuries.

SILVER CERTIFICATES.

The amount of silver certificates nominally outstanding at the close of the fiscal year was $139,901,646, of which amount the Treasury held $38,370,700, leaving $101,530,946 in circulation; an increase of $4,023,935 during the year.

On October 31, 1885, the amount outstanding was $125,053,286, of which the Treasury offices held $31,906,514, leaving $93,146,772 in circulation.

The issue of silver certificates by Treasury offices in the South and West, for gold coin deposited with the assistant treasurer at New York, under departmental circular of September 18, 1880, was discontinued in January last. The amount which had been issued in this manner to the date named was $80,730,500.

The issues and redemptions by denominations for the year, and the amounts outstanding at the beginning and the close thereof, are shown by the following table:

Denomination.	Outstanding June 30, 1884.	Issued—		Redeemed—		Outstanding June 30, 1885.
		During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Ten dollars	$47,490,712	$14,040,000	$78,034,000	$9,783,585	$26,286,873	$51,747,127
Twenty dollars	47,864,524	12,160,000	73,186,000	8,013,560	21,175,036	52,010,964
Fifty dollars	6,293,635	2,200,000	11,050,000	839,600	3,395,965	7,654,035
One hundred dollars	8,139,320	2,600,000	14,140,000	860,800	4,261,480	9,878,520
Five hundred dollars	4,377,500	5,000,000	13,650,000	467,500	4,740,000	8,910,000
One thousand dollars	6,726,000	4,000,000	23,490,000	1,025,000	13,789,000	9,701,000
Total	120,891,691	40,000,000	213,550,000	20,990,045	73,648,354	139,901,646

The further issue of silver certificates should be discontinued, as being both expensive and useless. Issued to aid in the circulation of the standard silver dollar, these certificates have actually proved to be a hindrance to the carrying out of this purpose, and the circulation of this coin cannot be increased to any greater extent than at present without the suppression of the issue of the certificates.

STANDARD SILVER DOLLARS.

The amount of silver dollars coined, on hand, distributed, and outstanding at the close of each year, under the present law, is shown by the following table. The percentage of the distribution to the annual coinage and of the outstanding silver dollars to the total coinage is also given:

Fiscal year ending June 30.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of distribution to annual coinage.	Percentage of outstanding to total coinage.
1878	$8,573,500	$8,573,500	$7,718,357	$855,143	$855,143	9.9	9.9
1879	27,227,500	35,801,000	28,358,589	6,587,268	7,442,411	24.2	20.8
1880	27,933,750	63,734,750	45,108,296	11,184,043	18,626,454	40	29.2
1881	27,637,955	91,372,705	63,249,300	9,496,951	28,123,405	35.8	30.8
1882	27,772,075	119,144,780	87,524,182	3,497,193	31,620,598	12.6	26.5
1883	28,111,119	147,255,899	112,362,510	3,272,791	34,893,389	11.6	23.7
1884	28,099,930	175,355,829	35,810,368	4,652,072	39,545,461	16.5	22.6
1885	28,528,552	203,884,381	65,535,854	**—1,196,934**	38,348,527	.....	18.8

It will be observed that during the past year more of these coins were returned to the Treasury than were issued; the issues amounted to $16,627,691, and the amount returned to $17,824,625, an excess of $1,196,934, reducing the amount outstanding to that extent. While the amount outstanding had been steadily increasing to the end of the fiscal year 1884, the percentage of the outstanding to the total coinage

has fallen from 30.8 per cent. in 1881 to 18.8 at the close of the fiscal year 1885. The amount held by the Treasury was at the close of the year $165,535,854; of this $101,530,946 was held for the redemption of certificates actually outstanding, leaving $64,004,908 owned by the Treasury, an increase of $25,701,551 over the amount held at the end of the preceding year.

In the first four months of the current fiscal year the amount of dollars distributed in excess of those returned was $11,093,562, compared with $2,258,643 for the same period in 1884. This increased the amount outstanding to $49,442,089, and was due in part to the fact that the number of one and two dollar notes in circulation had decreased, and in part to the usual increase in the demand at this season of the year. Notwithstanding this the amount owned by the Treasury increased to $70,670,570 on October 31, 1885, the silver certificates actually outstanding having been reduced to $93,146,772.

It is apparent that the execution of the coinage law is gradually converting the funds of the Treasury into standard dollars. Every exertion has been made to give an extended circulation to these coins, but without the success which the large expenditure incurred would warrant. Under the head "Silver certificates" will be found some remarks upon the influence exercised by their issue upon a more extended circulation of the standard silver dollar. Such measure of success as has been obtained has been at very great expense to the Government, the excessive cost furnishing a strong argument against continuing the issue. The circulation obtained is short lived, the coins finding their way back immediately to the sub-treasuries, the return movement costing individual holders more for transportation than the original issue cost the Government. As the sub treasuries become overloaded with returned, and the mints with unissued dollars, the Government is obliged to transport them at a heavy cost to the nearest place in which vault room can be found.

The amount of silver dollars shipped from the mints to points by express to June 30, 1885, was $96,516,067, of which there remained outstanding on that date only $38,348,527, as stated above. The cost to the Government of moving these coins was $430,313.76, an average of $4.46 per $1,000.

The average rate per $1,000 from the several mints was as follows:

From Philadelphia	$3 94
From New Orleans	2 21
From Carson City	14 47
From San Francisco	9 23

The vaults in the mint at New Orleans having become filled with dollars, it was determined to remove as many as practicable to the vault in the Treasury Department. In order to avoid the payment of a large sum for this transfer, $10,400,060 were safely moved by means of United States naval vessels in September last, at an expense which saved the Government about $40,000. There was also moved by registered mail, from San Francisco, the sum of $12,800,000 in gold coin without any expense to the Government, except the transportation from the post-office to the sub-treasury.

Special contracts have been made with the express companies to transport to Washington or New York $10,000,000 in silver from San Francisco and $3,700,000 from Carson City, at the rate of $8 per $1,000, and $15,000,000 from New Orleans to Washington, at $3 per $1,000; also, for the transfer of $17,200,000 of gold coin from San Francisco and of $900,000 from Carson City, at $2 per $1,000.

On July 1, 1885, the clause in the sundry civil appropriation act of 1885, authorizing the shipment of silver coin from sub-treasuries, became operative. The shipments made since that date to September 30 have been at an average cost of $1.74 per $1,000. The average rates from the several points were as follows:

Washington	$2 08	Cincinnati	$1 04
Baltimore	2 01	Chicago	1 37
New York	1 04	Saint Louis	2 31
Philadelphia	1 45	New Orleans	1 76
Boston	1 04	San Francisco	5 79

It is recommended that the appropriations for this purpose be continued, and that the authority given by the act referred to be extended to include shipments of silver coin from depositary banks.

If the coinage of silver dollars is to continue, a new vault will be needed in New York City, and additional vault room in the Treasury building at Washington.

The following table shows the amount of standard silver dollars and of fractional silver coin in each office of the Treasury on September 30, 1885, and on that date last year:

Office.	Standard silver dollars.		Fractional silver coin.	
	September 30, 1884.	September 30, 1885.	September 30, 1884.	September 30, 1885.
Treasury United States, Washington	$4,494,616	$14,334,245	$198,495 67	$264,274 28
Assistant Treasurer United States:				
Baltimore	3,123,065	3,380,708	474,097 45	538,935 70
Boston	1,866,971	687,805	1,512,701 05	1,393,974 00
Chicago	6,648,800	7,322,000	3,848,157 00	4,147,010 00
Cincinnati	635,500	737,000	132,063 00	149,725 00
New Orleans	7,923,208	10,112,004	713,977 27	719,901 80
New York	25,908,000	28,900,000	8,877,504 65	2,954,122 32
Philadelphia	9,384,360	10,009,330	3,690,270 00	3,631,380 00
San Francisco	18,558,000	21,000,000	7,776,797 77	7,496,281 80
Saint Louis	7,819,750	10,119,400	2,098,100 00	2,237,080 00
United States Mint:				
Denver	6	.....	1 40	98
Carson City	2,876,730	18,080	13,630 58	7,047 76
New Orleans	12,642,620	4,042,165	25	62
Philadelphia	7,798,269	14,441,005	34,777 72	51,523 89
San Francisco	32,740,620	29,404,002	34,214 88	11,452 74
United States Assay-Office:				
Boisé City	708	.....	8 00	.....
Charlotte, N. C	.....	.....	.....	.....
Helena, Mont	350	.....	19,217 35	.....
New York	9,834	1,624	71	48 45
Saint Louis	.....	12	14 30	17 50
Total	142,431,407	154,509,380	29,424,029 05	23,602,776 84
Add amount in transit between offices	10,000	11,069,000	71,856 78	.....
	142,441,407	165,578,380	29,495,885 83	23,602,776 84
Deduct amount required to fill orders unpaid.	91,998	147,297	19,170 20	76,425 40
Total	142,349,409	165,431,083	29,476,715 63	23,526,351 44

EXPRESS CHARGES ON UNITED STATES MONEYS.

It is suggested that, as all articles of merchandise are transported at lower rates than formerly, the attempt should be made to obtain for the Government lower rates than are now paid for the transportation of public moneys. Authority should be given the Treasurer to make use of the United States mails, and such other modes of conveyance as may prove convenient and economical, pending negotiations to that end.

FRACTIONAL SILVER COIN.

The Treasury held on June 30, 1885, $31,236,899.49 in fractional silver coin, an increase of $1,636,179.44 over the amount held at the same date in 1884. The amount was reduced by October 31, 1885, to $22,965,535.70. This reduction, it is believed, will not continue, as, under the existing condition of the law, the greater portion of the amount issued in that period will return to the Treasury for redemption before much time has elapsed.

The denominations of the fractional silver coin held in each office of the Treasury on September 30, 1885, were as follows:

In office of—	Fifty-cent pieces.	Twenty-five-cent pieces.	Twenty-cent pieces.	Ten-cent pieces.	Five-cent pieces.	Three-cent pieces.	Unassorted.
Treasurer U. S.:							
Washington	$148,850 00	$105,130 00	$32 20	$2,120 00	$291 30	$50 43	$7,800 35
Assist. Treasurer U. S.:							
Baltimore	400,377 00	117,437 00	51 00	20,473 40	505 80	91 50	.....
Boston	937,143 00	413,564 00	300 00	4,927 00	1,400 00	300 00	35,540 00
Chicago	2,780,000 00	1,338,000 00	1,000 00	26,000 00	1,000 00	.....	1,010 00
Cincinnati	80,438 00	43,010 00	137 00	24,015 00	550 00	75 00	1,500 00
New Orleans	703,052 50	3,647 50	36 20	13,157 00	6 95	1 65	.....
New York	241,000 00	2,620,000 00	.....	31,000 00	6,000 00	.....	56,122 32
Philadelphia	2,110,000 00	1,470,000 00	100 00	44,112 00	1,800 00	360 00	5,008 00
San Francisco	7,135,000 00	336,000 00	.....	23,800 00	1,474 90	6 90	.....
Saint Louis	1,693,710 00	537,030 00	65 00	5,985 00	290 00	.....	.....
U. S. Mint:							
Carson City	4,510 50	2,319 00	.....	218 20	.....	06	.....
Denver	.....	.....	.....	.....	.....	.....	98
New Orleans	.....	.....	.....	.....	.....	.....	62
Philadelphia	4,690 00	10,757 00	.....	36,076 17	.....	.....	72
San Francisco	1,912 00	2,977 75	.....	6,562 99	.....	.....	.....
U. S. Assay-Office:							
New York	10 50	20 75	.....	17 20	.....	.....	.....
Saint Louis	.....	.....	.....	.....	.....	.....	17 50
Total	16,241,493 50	6,999,893 00	1,721 40	238,463 96	13,318 95	885 54	107,000 49

In the appendix (p. 542) will be found a table showing the amount of these coins held by the Treasury at the end of each month since May, 1879.

During the fiscal year there was shipped from the Mint at Philadelphia and from the Treasury $3,230,373.96 in fractional silver coin. In the four months ending October 31, 1885, the amount shipped was $3,229,638.46, most of which was from sub-treasuries.

It is recommended that the provision for the redemption and free transmission of fractional silver coin be repealed, as involving unnecessary expense to the Government.

ABRASION OF FRACTIONAL SILVER COIN.

A careful examination has been made of a portion of the coins received at the several sub treasuries, for the purpose of ascertaining their condition, and the result is presented below. The tables show the number of coins at each date received, and the extent of the abrasion which has taken place.

RESULT of an EXAMINATION of **200,000** *HALF-DOLLARS RECEIVED at the TREASURY of the UNITED STATES from all SUB-TREASURIES, and ASSORTED, CLEANED, and WEIGHED, showing the NUMBER of PIECES of EACH DATE, and the ABRASION.*

(Weights expressed in grains and thousandths.)

Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.	Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.
		Grains.	*Grains.*			*Grains.*	*Grains.*
1806	1	14.630	14.630	1847	347	5.010	1,738.376
1807	1	14.620	14.620	1848	353	4.593	1,621.382
1808	3	1.923	5.769	1849	371	4.723	1,747.629
1809	3	5.780	17.340	1850	163	5.063	825.220
1810	5	5.452	27.260	1851	20	5.513	110.255
1811	1	4.	4.	1852	.....	.....	.....
1812	1	8.400	8.400	1853	5,885	4.307	22,356.295
1813	4	2.700	10.800	1854	10,444	4.594	47,981.162
1814	1	10.540	10.540	1855	5,637	4.330	24,408.454
1815	.....	.....	.....	1856	4,601	4.476	20,595 857
1816	.....	.....	.....	1857	3,502	3.893	13,631.852
1817	.....	.....	.....	1858	16,604-	4.235	70,318.520
1818	7	4.830	33.873	1859	5,605	4.258	23,865.816
1819	8	4.168	33.344	1860	2,711	4.311	11,686.452
1820	3	5.507	16.521	1861	7,587	4.035	30,614.053
1821	4	2.330	9.320	1862	1,406	6.024	8,470.046
1822	17	4.418	75.100	1863	1,119	5.525	6,182.706
1823	9	4.599	41.391	1864	932	5.262	4,903.868
1824	30	3.804	114.121	1865	1,008	4.806	4,844.710
1825	24	4.073	97.751	1866	1,574	4.994	7,960.442
1826	30	5.808	174.240	1867	1,877	4.776	8,963.981
1827	30	4.182	125.500	1868	1,669	4.568	7,623.877
1828	21	4.608	96.772	1869	2,376	3.919	9,312.483
1829	30	5.570	167.087	1870	2,340	4.017	9,400.371
1830	47	5.012	235.570	1871	5,878	3.515	20,660.598
1831	55	3.772	207.445	1872	2,704	3.234	8,746.052
1832	65	3.432	223.110	1873	6,176	3.065	18,932.284
1833	57	3.814	217.407	1874	5,514	2.668	14,714.051
1834	114	3.912	445.944	1875	21,403	2.844	60,878.682
1835	46	3.305	152.015	1876	34,459	2.913	100,373.942
1836	66	2.965	195.708	1877	38,548	2.545	97,999.135
1837	62	2.882	178.670	1878	3,851	2.285	8,799.108
1838	69	3.328	229.640	1879	.....	.....	.....
1839	81	3.695	299.265	1880	25	.830	20.744
1840	165	3.842	633.862	1881	19	1.148	21.805
1841	78	4.659	363.408	1882	9	.561	5.050
1842	268	4.169	1,117.168	1883	5	.056	280
1843	597	4.532	2,705.809	1884	.....	.....	.....
1844	389	4.659	1,812.297				
1845	352	4.921	1,732.058		200,000	.....	687,929.078
1846	535	5.375	2,875.780				

RECAPITULATION.

Period.	Legal weight of pieces.	Number of pieces coined.	Number of pieces tested.	Average loss per piece.	Percentage of loss per piece.	Loss on all pieces tested.
	Grains.			*Grains.*		*Grains.*
Prior to 1806	208	787,197	.....	.....	.....	.....
1806 to 1836	208	83,480,976	683	5.290	2.543	2,775.578
1837 to 1852	206.25	48,230,133	3,849	4.464	2.164	17,990.819
1853 to 1873	192	67.192,165	91,635	4.388	2.285	384,349.884
1874 to 1878	192.9	45,799,120	103,775	2.651	1.374	282,794.918
1879 to 1884	192.9	41,879	58	.648	.336	47.879
	.....	245,531,470	200,000	.....	.....	687,929.078

RESULT of an EXAMINATION of **300,000** *QUARTER-DOLLARS RECEIVED at the TREASURY of the UNITED STATES from all SUB-TREASURIES and ASSORTED, CLEANED, and WEIGHED, SHOWING the NUMBER of PIECES of EACH DATE and the ABRASION.*

(Weights expressed in grains and thousandths.)

Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.	Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.
		Grains.	*Grains.*			*Grains.*	*Grains.*
1831	15	3.488	52.320	1859	2,723	2.830	7,705.698
1832	3	4.080	12.240	1860	2,066	2.930	6,052.851
1833	6	4.898	29.890	1861	8,332	2.726	22,710.632
1834	31	4.391	136.130	1862	1,546	3.113	4,812.622
1835	27	4.758	128.472	1863	143	2.840	406.059
1836	9	3.963	35.667	1864	122	3.391	413.716
1837	12	4.499	53.989	1865	281	3.676	1,032.922
1838	82	4.063	333.138	1866	127	4.574	580.843
1839	41	4.047	165.942	1867	232	3.929	911.528
1840	161	4.288	690.413	1868	553	4.228	2,337.160
1841	153	4.266	652.654	1869	447	3.754	1,678.002
1842	199	4.075	810.908	1870	247	2.523	623.116
1843	248	3.945	978.281	1871	614	2.864	1,758.236
1844	297	4.377	1,300.017	1872	919	2.300	2,113.740
1845	176	3.433	604.294	1873	5,796	2.032	11,776.056
1846	108	3.680	397.436	1874	2,827	1.863	5,266.443
1847	269	3.523	947.767	1875	15,795	1.901	30,022.365
1848	30	4.794	143.814	1876	81,952	2.229	182,685.192
1849	100	3.818	381.780	1877	66,580	1.957	134,190.330
1850	167	3.448	575.925	1878	9,706	1.395	13,543.089
1851	30	3.649	109.464	1879	31	1.325	41.075
1852	31	4.699	145.673	1880	34	.858	28.986
1853	24,687	3.495	86,280.163	1881	14	.859	12.026
1854	21,917	3.602	78,948.658	1882	46	.145	6.661
1855	4,272	3.303	14,109.916	1883	6	.494	2.964
1856	13,217	3.325	43,952.663	1884	2	.235	.470
1857	17,416	3.162	55,062.420				
1858	13,155	2.983	39,241.890	Total	300,000		756,994.206

RECAPITULATION.

Period.	Legal weight per piece.	Number of pieces coined.	Number of pieces tested.	Average loss per piece.	Percentage of loss per piece.	Total loss on pieces tested.
	Grains.			*Grains.*		*Grains.*
Prior to 1831	104	1,855,629				
1831 to 1836	104	3,584,000	91	4.263	4.099	394.219
1837 to 1852	103⅓	10,556,533	2,104	4.038	3.916	8,291.495
1853 to 1873	96	72,008,712	118,812	3.218	3.352	382,508.891
1874 to 1878	96.45	65,903,722	178,860	1.869	1.927	365,707.419
1879 to 1884	96.45	75,079	133	.653	.677	92.182
Total		153,983,675	300,000			756,994.206

The following table contains a carefully prepared estimate of the amount of fractional coin now in circulation (including the amount in the Treasury), and of the amount of the loss on the same, calculated upon the basis supplied by the figures in the preceding tables:

(Weights expressed in thousandths.)

Period.	Amount coined.	Estimated amount in circulation.	Estimated number of pieces in circulation.	Average weight of each piece.	Weight of the estimated amount in circulation.
Half-dollars.				*Grains.*	*Standard ounces.*
Prior to 1806	$393,598 50				
1806 to 1836	41,746,488 00	$127,000 00	254,000	202.710	106,361.561
1837 to 1852	24,115,066 50	757,000 00	1,514,000	201.786	636,466.675
1853 to 1873	33,596,082 50	17,266,000 00	34,532,000	187.612	13,497,119.967
1874 to 1878	22,899,560 00	19,991,000 00	39,982,000	190.249	15,846,948.996
1879 to 1884	20,939 50	20,900 00	41,800	192.252	16,741.945
Total half-dollars	122,765,735 00	38,161,900 00	76,323,800	189.321	30,103,639.144
Quarter-dollars.					
Prior to 1831	463,907 25				
1831 to 1836	896,000 00	7,800 00	31,200	99.737	6,428.160
1837 to 1852	2,639,133 25	174,100 00	696,400	99.087	143,758.722
1853 to 1873	18,002,178 00	9,645,700 00	38,582,800	92.782	7,457,894.478
1874 to 1878	16,475,930 50	14,719,000 00	58,876,000	94.581	11,601,147.825
1879 to 1884	18,769 75	18,700 00	74,800	95.797	14,928.366
Total quarter-dollars	38,495,918 75	24,565,300 00	98,261,200	93.907	19,224,157.551
Dimes.					
1796 to 1884	18,293,172 50	7,272,800 00	72,728,000	36.651	5,553,237.350
Total	179,554,826 25	70,000,000 00	247,313,000		54,881,034.045

NOTE—During the periods prior to 1837 the fineness of the silver was only 892 4.

The estimate of the amount of dimes in circulation has not received as much care as the statements of the half- and quarter-dollars, and it may differ from the actual circulation about $1,000,000. The loss by abrasion on the dimes has been fixed at 5 per cent., that being about the loss shown for a series of years on the recoinage of smaller fractional coins.

The weight of $70,000,000 of fractional silver coin, at the present rate, 385.8 grains to the dollar, is 56,262,500 standard ounces.

From the above estimate it may be ascertained how much it will take to put the subsidiary coinage of the country in a proper condition. The cost thereof, on the basis furnished above, at different weights to the dollar, with silver at 93 cents per standard ounce, is shown by the following table:

Weight of one dollar—		Ratio of silver to gold.	Standard ounces (and thousandths) of silver required to recoin the circulation at weights given	Cost of silver required to recoin the circulation at weights given.
In grains.	Equivalent in grains.			
385.80	25	14.95 to 1	1,381,465.955	$1,284,763 34
399.90	25.90	15.50 to 1	3,437,715.955	3,197,075 83
401.23	26	15.56 to 1	3,631,674 288	3,377,457 08
412.50	26.73	15.99 to 1	5,275,215.955	4,905,950 83
416.66	27	16.15 to 1	5,881,882.621	5,470,150 83
420	27.21	16.28 to 1	6,368,965.955	5,923,138 33
430	27.86	16.67 to 1	7,826,299.288	7,279,388 33
432.10	28	16.75 to 1	8,433,549.288	7,564,200 83
440	28.51	17.05 to 1	9,285,632.621	8,635,638 33
447.53	29	17.34 to 1	10,383,757.621	9,656,884 58
450	29.16	17.44 to 1	10,743,965.955	9,991,888 33
460	29.81	17.83 to 1	12,202,299.281	11,348,138 33
462.97	30	17.94 to 1	12,635,424.281	11,750,944 58
470	30.46	18.22 to 1	13 660,632.621	12,704,388 33
478.39	31	18.54 to 1	14,884,174.281	13,842,282 08
480	31.10	18.60 to 1	15,118,965.955	14,060,638 33

This is exclusive of the cost of coinage at the mints, which may be assumed to be, if five-cent pieces are included, six per cent. on the par value. A new coinage with a weight of 30 grams, of 440 grains, or of 28 grams to the dollar (the weights in grams being suggested as suitable for a future international coinage), would afford sufficient margin between the present value of the ounce of silver, 900 fine, and any possible increase in the future price of silver; and would, further, provide a sum, in the profit to be derived from the continued and wider use of these coins, large enough to replace the abraded pieces as they become unfit for circulation. The new coins should be made a legal tender for, say, $30 or $50, in order to encourage the hoarding of them. New designs possessing greater artistic merit than those of the existing coinage should be furnished by competition. The half-dime should again be coined, with the additional weight herein proposed, and the present five-cent nickel pieces should be called in and used in the other minor coinage. The proposed currency would meet an existing want and an extensive demand.

MINOR COIN.

At the close of the fiscal year the Treasury held $868,465.64 in minor coin, an increase of nearly $100,000 over the amount held at the close of the preceding year. The amount was reduced by October 31, 1885, to $719,831.24.

It is evident that there is a redundancy of this description of coin. It is recommended that the three-cent piece be withdrawn from circulation by redemption, and that the five-cent pieces be redeemed and the silver half-dime of greater weight substituted.

A large portion of this coinage, although fit for circulation, requires cleaning, and an appropriation for that purpose is asked for.

In order to save the expense of coining and distributing minor coins when a sufficient supply is already in the Treasury, it is recommended that the coinage be suspended and future demands be supplied from the Treasury offices at the cost of the applicant, as this is the only practicable way in which to prevent a constantly recurring redundancy.

The following table shows the amount of each denomination of minor coin held in the several Treasury offices on September 30, 1885:

In office of—	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
Treasurer United States, Washington	$3,475 00	$12,300 00	$250 00	$561 00	$583 59	$17,169 56
Assistant treasurer United States:						
Baltimore	13,350 00	1,350 00	4,460 00	33,289 88		52,449 89
Boston	16,235 00	28,977 00	851 00	29,865 63	7,460 00	83,388 63
Chicago	31,500 00	7,620 00	1,620 00	100 00	880 55	41,720 55
Cincinnati	16,950 00	1,500 00	2,100 00	1,085 47	1,850 00	23,485 47
New Orleans	1,037 00	780 66	106 98	744 71	140 21	2,809 56
New York	143,256 00	22,350 00	870 00	8,521 00	7,720 00	182,717 00
Philadelphia	113,064 00	80,469 00	9,555 00	147,735 00	4,237 00	355,000 00
San Francisco	8,100 00	1,500 00	140 00	260 00		10,000 00
Saint Louis	13,350 00	8,445 18	163 70	780 32	40 65	22,779 85
United States Assay-Office:						
Boisé City					98	98
New York					11 83	11 83
Saint Louis					3 50	3 50
Total	360,317 00	165,291 84	20,116 68	222,943 01	22,928 31	791,596 84

RECOINAGE OF UNCURRENT COINS.

Under the appropriation of $15,000 for the recoinage of uncurrent coins, fractional silver of the face value of $250,315 35 was recoined during the fiscal year, at a net loss of $13,065 97.

Unless some other measure looking to the recoinage of the fractional silver coin is adopted, it is recommended that for the coming fiscal year an appropriation of $10,000 be requested, for recoining such uncurrent coins as may be received.

FRACTIONAL CURRENCY.

The amount of fractional currency presented for redemption is slowly decreasing each year, notwithstanding the fact that over $15,000,000 is still nominally outstanding.

The redemption since 1876, when the issue ceased, have been as follows:

1877	$14,043,458 05	1882	$58,705 55
1878	3,855,368 57	1883	46,556 96
1879	705,158 66	1884	20,629 50
1880	251,717 41	1885	15,885 43
1881	109,001 05		

The following statement shows, by issues, the date when the issue ceased, the amount issued and outstanding, and the percentage of the latter to the former:

Issue.	Date when issue ceased.	Total issued.	Outstanding June 30, 1885.	Percentage outstanding to amount issued.
First	May 27, 1863	$20,215,635 00	$4,281,342 28	21.1
Second	Feb. 23, 1867	23,164,483 65	3,106,424 41	13.4
Third	Apr. 16, 1869	86,115,028 80	2,984,177 95	3.5
Fourth	Feb. 16, 1875	176,567,032 00	3,693,248 29	2.1
Fifth	Feb. 15, 1876	62,661,900 00	1,274,921 28	2.0
		368,724,079 45	15,340,114 21	4.2

The proportion of the earlier issues of this currency reported as outstanding is so unusually large as to attract attention. The United States notes issued prior to 1875 were exposed to the same amount of wear and tear, and so, too, were the national-bank notes; but the percentage of the amount of these notes outstanding differs widely from that of the fractional currency, as will be seen by the following statements:

Description.	Date when issue ceased.	Total issued.	Outstanding June 30, 1885.	Per cent. of outstanding to issue.
United States notes.				
ALL DENOMINATIONS.				
"New issue"	Apr. 19, 1869	$669,321,676 00	$10,106,053 30	1.5
Issue of 1869	July 25, 1874	493,828,132 00	28,762,620 40	5.8
Issue of 1874	Sept. 13, 1875	87,968,000 00	7,411,928 90	8.4
Issue of 1875	June 20, 1879	190,688,000 00	25,086,061 70	13.2
		1,441,805,808 00	71,366,664 30	4.9
ONES.				
"New issue"	Apr. 19, 1869	28,351,348 00	790,917 85	2.8
Issue of 1869	July 25, 1874	42,456,812 00	466,175 75	1.1
Issue of 1874	Sept. 13,1875	18,988,000 00	185,620 90	1.0
Issue of 1875	June 20, 1879	26,212,000 00	397,342 80	1.5
		116,008,160 00	1,840,057 30	1.6
TWOS.				
"New issue"	Apr. 19, 1869	34,071,128 00	612,424 20	1.8
Issue of 1869	July 25, 1874	50,511,920 00	471,111 40	0.9
Issue of 1874	Sept. 13, 1875	16,520,000 00	154,593 00	0.9
Issue of 1875	June 20, 1879	23,036,000 00	486,987 40	2.1
		124,139,048 00	1,725,116 00	1.4
National-bank notes.				
Ones	Jan. 1, 1879	23,167,677 00	453,357 00	2.6
Twos	Jan. 1, 1879	7,747,519 00	125,488 00	1.0

MUTILATED AND COUNTERFEIT CURRENCY.

The deductions on account of mutilation from the face value of United States notes redeemed during the year amounted to $4,814, on fractional currency to $90.70, on silver certificates to $165, and on gold certificates to $20.

The regulations governing deductions on account of mutilation were, on July 1, 1885, amended, with the approval of the Secretary, so that if the missing portion exceeds one-tenth of the note a deduction is made for the portion in excess of one-tenth.

There were detected in remittances of notes received for redemption 272 counterfeit United States notes, and 333 national-bank notes. The denominations of these notes were as follows:

Denomination.	United States notes.	National-bank notes.
One dollar	$18	
Two dollars	32	$34
Five dollars	380	900
Ten dollars	720	900
Twenty dollars	1,260	700
Fifty dollars	1,100	300
One hundred dollars	500	500
	4,010	3,334

There was also detected counterfeit fractional currency of the nominal value of $234.20.

The following statement shows the number of counterfeit silver coins detected in the receipts of the several Treasury offices during the fiscal year:

	Amount received.	Number of counterfeits.
Standard dollars	$29,855,684	3,132
Half-dollars	8,475,921	1,289
Quarter-dollars	5,792,575	1,155

THE POSTAL REVENUES.

As stated elsewhere, less than one-half the amount of the revenues of the Post-Office Department are received and disbursed through the Treasury, these revenues having been excepted from the requirements of section 3617 of the Revised Statutes. The postal revenues are not disbursed upon warrants of the Secretary of the Treasury, countersigned by the First Comptroller, but the Postmaster-General and the Sixth Auditor authorize the disbursements. The accounts of the Post Office Department pass through no reviewing office after having been audited.

The result of this is that accountability is not secured; a large part of the public moneys, constituting during the last year one seventh of the disbursements of the Government, escapes that system of control to which all other fiscal transactions are or should be subjected. The disbursements made by postmasters, without draft or warrant, for the expenses of their offices and salaries of employés are not made in conformity with the present method of transacting the public business in the other departments of the Government.

It is recommended that that portion of the section of the Revised Statutes referred to, and so much of any other sections as may authorize such a mode of handling public moneys, be repealed, and that such other legislation as may be necessary to bring the postal revenues entirely within the Treasury system of accounting, be had.

SPEAKER'S CERTIFICATES.

The recommendation repeatedly made to former Treasurers, that the mode of paying the certificates issued by the Speaker of the House of Representatives to members for their compensation and mileage be altered, is again made.

It is respectfully submitted that to require the Treasurer to disburse an amount approximating $2,000,000 annually, while he is unable to verify the accounts upon which the issue of the certificates is based, is neither in accordance with the usual mode of conducting public business, nor just to that officer, who is held responsible by the accounting officers for the proper payment of these certificates the same as for the payment of other obligations of the Government.

It is urgently requested that Congress be asked to transfer the duty of making these disbursements to a disbursing officer.

CLEARING-HOUSE TRANSACTIONS.

The usual tables, showing the transactions of the sub treasury at New York with the clearing-house in that city, are here presented:

	Checks sent to the clearing-house.	Checks received from the clearing-house.	Balances due the assistant treasurer.	Balances due the clearing-house.
Fiscal year ending June 30, 1884...	$116,666,000 26	$295,541,948 32	$1,331,880 02	$180,207,828 08
1884.				
July	8,937,994 32	36,376,994 58		27,439,000 26
August	9,736,396 56	23,387,931 91	56,488 31	13,708,023 66
September	8,614,439 14	19,525,520 63		10,911,081 49
October	8,969,306 13	26,791,477 84		17,822,171 71
November	8,129,669 44	25,849,772 68		17,720,103 24
December	9,324,234 48	19,268,519 73		9,944,285 25
1885.				
January	7,922,161 39	29,645,250 91		21,723,089 52
February	10,374,758 06	14,424,711 58	492,493 47	4,542,446 99
March	9,420,039 39	17,810,670 04		8,390,630 65
April	7,858,113 72	22,761,776 11		14,903,662 39
May	10,777,626 63	20,643,732 71	145,302 30	10,011,508 38
June	9,355,432 99	22,344,361 39		12,988,928 40
Fiscal year ending June 30, 1885 ..	109,420,072 25	278,830,720 11	694,284 08	170,104,931 94
July	10,066,644 51	23,830,804 82	12,911 10	13,777,071 41
August	9,259,193 95	17,022,142 40	38,620 67	7,801,569 12
September	12,594,235 36	19,542,363 87	150,973 51	7,099,102 02
October	13,819,131 62	20,915,227 66	843,999 03	7,940,095 07
Total for two years and four months	271,825,277 95	655,683,207 18	3,072,668 41	386,930,597 64

RECEIPTS FROM CUSTOMS AT NEW YORK.

In continuation of tables presented in the reports of the Treasurer for the past two years, the kinds of money received in payment of duties on imports at the port of New York are shown in the table below, covering the period from July 1, 1884, to October 31, 1885.

The following is a summary of the table:

Received in—	Per cent.
Gold Coin	1.8
Gold Certificates	51.0
Silver Coin	0.1
Silver Certificates	26.5
United States Notes	20.5
Total	100.

Date.	United States Notes.	Per Ct.	Gold Coin.	Per Ct.	Gold Certificates.	Per Ct.	Silver Certificates.	Per Ct.	Silver Coin.	Per Ct.	Total duties on imports port of New York.
Fiscal year ending June 30, 1884	$11,791,000	8.8	$3,556,000	2.7	$88,750,000	66.4	$29,482,000	22.0	$134,000	0.1	$133,713,000
1884.											
July	2,332,000	17.8	206,000	1.6	6,313,000	48.1	4,247,000	32.4	13,000	0.1	13,111,000
August	2,781,000	21.7	169,000	1.3	5,702,000	44.4	4,164,000	32.5	12,000	0.1	12,828,000
September	4,125,000	34.4	193,000	1.6	3,897,000	32.5	3,764,000	31.4	13,000	0.1	11.992 000
October	4,390,000	42.3	183,000	1.8	2,452,000	23.6	3,331,000	32.1	13,000	0.1	10,369,000
November	2,889,000	37.4	148,000	1.9	1,415,000	18.3	3,255,000	42.2	10,000	0.1	7,717,000
December	2,927,000	36.2	140,000	1.7	1,450,000	17.9	3,559,000	44.0	11,000	0.1	8,087,000
1885.											
January	3,256,000	31.6	119,000	1.2	2,739,000	26.6	4.179,000	40.5	13,000	0.1	10,306,000
February	3,697,000	35.3	84,000	0.8	3,291,000	31.5	3,378,000	32.3	11,000	0.1	10,461,000
March	2,821,000	25.0	77,000	0.7	4,482,000	39.7	3,888,000	34.5	13,000	0.1	11,281,000
April	1,946,000	19.5	90,600	0.9	3,813,000	38.2	4,120,000	41.3	14,000	0.1	9,983,000
May	1,786,000	18.8	69,000	0.7	4,087,000	42.9	3,565,000	37.4	16,000	0.2	9,523,000
June	3,211,000	33.3	66,000	0.7	3,138,000	32.5	3,210,000	33.3	19,000	0.2	9,644,000
Fiscal year ending June 30, 1885	36,161,000	28.9	1 544,000	1.2	42,779,000	34.1	44,660,000	35.6	158,000	0.1	125,302,000
July	5,508,000	46.6	93,000	0.8	3,408,000	28.8	2,790,000	23.6	22,000	0.2	11,821,000
August	4,846,000	38.2	86,000	0 6	6,017,000	47.4	1,716,000	13.5	35,500	0.3	12,700,500
September	3,139,000	25.8	81.000	0.7	7,718,000	63.4	1,190,000	9.8	39,000	0 3	12,167,000
October	1,811,000	16.8	86,000	0.8	7,623,000	70.8	1,216,000	11.3	35,000	0.3	10,771,000
Total for two years and four months.	63,256,000	20.6	5,446,000	1.8	156,295,000	51.0	81,054,000	26.5	423,500	0.1	306,474,500

It will be observed that the receipts of United States notes and gold certificates, both of which may be classed as gold receipts, have increased steadily since April last, while the receipts in silver certificates have steadily decreased. This was due to the reduction of the amount of silver certificates in circulation, shown by the following statement:

Date.	Silver certificates.		Percentage of each kind of money received from customs at New York.					
	Outstanding at the close of each month	Decrease during the month.	United States notes.	Gold certificates.	Total gold receipts.	Increase.	Silver certificates.	Decrease.
1885.								
April	$109,285,266	.....	19.5	38.2	57.7	.....	41.3	.....
May 31	105,116,446	$4,168,820	18.8	42.9	61.7	4.0	37 4	3.9
June 30	101,325,166	3,791,280	33.3	32.5	65.8	4.1	33.3	4.1
July 31	98,895,956	2,429,210	46.6	28.8	75.4	9.6	23.6	9.7
August 31	95,897,336	2,998,020	38.2	47.4	85.6	10.2	13.5	10.1
September 30	93,500,006	2,397,330	25.8	63.4	89.2	3.6	9.8	3.7

In the appendix (p. 536) will be found a table showing by months the per cent. of each kind of money so received from April, 1878, and on pp. 538 and 540 tables showing the gold, the standard silver dollars, and certificates in the Treasury for the same periods.

DEPOSITARY BANKS.

Public moneys amounting to $119,056,058.94 were during the year deposited with national banks designated as depositaries. The balances held at the close of the year to the credit of the Treasurer amounted to $10,985,141.34, and to the credit of the disbursing officers, $3,321,176.32.

Bonds of the United States amounting to $17,607,000 were held by the Treasury to secure the safe-keeping and prompt payment of these funds.

One hundred and thirty-two national banks acted as depositaries during the year, receiving the moneys from collecting officers of the Government, thus saving the risk and expense of transportation to Treasury offices, and disbursing the same on drafts of the Treasurer. A more extended use of the banks as depositories would result in a large saving to the Government, and very much lessen the chances of loss from peculation and frauds in the conduct of the operations of the Treasury, as the proper margin of security in United States bonds is a matter of constant supervision by the Treasurer. No loss has resulted in this class of deposits for the past eighteen years, although a number of failures have taken place among the depositary banks.

The following table presents the transactions with depository banks for the twenty-two years in which they have been employed by the Treasury:

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance at close of the year.
1864 ...	$153, 395, 108 71	$816, 000 00	$85, 507, 674 08	$28, 726, 695 88	$39, 976, 738 75
1865 ...	987, 564, 639 14	8, 110, 294 70	583, 697, 912 72	415, 887, 767 81	36, 065, 992 06
1866 ...	497, 566, 676 42	13, 523, 972 62	363, 085, 565 65	149, 772, 756 11	34, 298, 319 34
1867 ...	351, 737, 083 83	8, 405, 903 63	331, 039, 873 57	37, 218, 612 76	26, 182, 821 47
1868 ...	225, 244, 144 75	9, 404, 392 00	215, 311, 460 69	22, 218, 187 92	23, 301, 709 61
1869 ...	105, 160, 573 67	10, 052, 199 44	114, 748, 877 24	14, 890, 463 75	8, 875, 141 73
1870 ...	120, 084, 041 79	2, 466, 521 06	111, 123, 926 18	11, 818, 228 61	8, 483, 549 79
1871 ...	99, 299, 840 85	2, 633, 129 45	89, 428, 544 04	13, 790, 961 01	7, 197, 015 04
1872 ...	106, 104, 855 16	3, 050, 444 05	94, 938, 603 76	13, 635, 837 49	7, 777, 873 00
1873 ..	169, 602, 743 98	9, 004, 842 49	108, 089, 786 76	16, 110, 519 07	62, 185, 153 64
1874 ...	91, 108, 846 70	2, 729, 958 81	134, 869, 112 57	13, 364, 554 52	7, 790, 292 06
1875 ...	98, 228, 249 53	1, 737, 445 60	82, 184, 304 05	13, 657, 678 25	11, 914, 004 89
1876 ...	97, 402, 227 57	2, 445, 451 49	89, 981, 146 99	13, 909, 616 83	7, 870, 920 13
1877 ...	106, 470, 261 22	2, 353, 196 29	94, 276, 400 35	14, 862, 200 88	7, 555, 776 41
1878 ...	99, 781, 053 48	2, 385, 920 38	90, 177, 963 35	12, 606, 870 60	6, 937, 916 32
1879 ...	109, 397, 525 67	6, 890, 489 06	100, 498, 469 29	15, 544, 058 34	7, 183, 403 42
1880 ...	119, 493, 171 94	6, 489, 634 17	109, 641, 232 64	15, 525, 023 03	7, 999, 953 86
1881 ...	131, 820, 002 20	5, 646, 092 46	118, 143, 724 91	18, 388, 772 82	8, 933, 550 79
1882 ...	143, 261, 541 41	5, 256, 574 29	129, 131, 305 07	18, 709, 928 56	9, 610, 432 86
1883 ...	145, 974, 256 86	5, 292, 840 22	132, 075, 358 80	18, 771, 472 81	10, 030, 698 33
1884 ...	129, 100, 449 35	5, 501, 161 18	116, 227, 722 17	17, 688, 442 52	10, 716, 144 17
1885 ...	119, 056, 058 94	4, 798, 782 35	105, 952, 609 09	17, 633, 235 03	10, 985, 141 34
Total..	4, 206, 853, 353 17	118, 995, 245 74	3, 400, 131, 572 97	914, 731, 884 60	.....

PACIFIC RAILROAD SINKING FUNDS.

At the close of the fiscal year United States bonds were held in this office for account of the Pacific Railroad sinking funds, established by the act of May 7, 1878 (20 Statutes, 56), as follows:

United States bonds.	For Union Pacific Railroad Company.	For Central Pacific Railroad Company.
Bonds issued to Pacific railroads, 6 per cents	$361,000	$444,000
Funded loan of 1907, 4 per cents	3,123,650	199,100
Loan of July 12, 1882, 3 per cents	966,450	1,094,900
Total	4,451,100	1,738,000

TRUST FUNDS.

THE INDIAN TRUST FUND.

The Treasurer was, by the act of Congress of June 10, 1876 (19 Statutes, 58), made the custodian for the Secretary of the Interior, trustee, of the Indian trust fund. The amount of this fund at the close of the year was $1,804,016.83⅔, consisting principally of State and corporation stocks, as shown by the following table:

Class of bonds.	Registered.	Coupon.	Total.
State and canal bonds.			
Arkansas: Funded debt		$168,000 00	$168,000 00
Florida: State stocks		132,000 00	132,000 00
Indiana: Wabash and Erie Canal bonds		6,000 00	6,000 00
Louisiana: State stocks		37,000 00	37,000 00
Maryland: State stocks	$8,350 17		8,350 17
North Carolina: State stocks		192,000 00	192,000 00
South Carolina: State stocks		125,000 00	125,000 00
Tennessee: State stocks	191,666 66⅔	123,000 00	314,666 66⅔
Virginia: State stocks	540,000 00		540,000 00
Virginia: Chesapeake and Ohio Canal bonds		1,000 00	1,000 00
United States bonds.			
Bonds issued to Pacific railroads	280,000 00		280,000 00
Total	1,020,016 83⅔	784,000 00	1,804,016 83⅔

During the fiscal year $3,000 of the Chesapeake and Ohio Canal bonds and $1,000 of the Tennessee State stock were transferred from the fund to the Treasurer of the United States, custodian for the Secretary of the Treasury, an amount equal to the principal and interest of the bonds having been paid on account of the fund by the United States.

The interest on the Pacific Railroad bonds and on those of Indiana and Maryland has been regularly paid; the interest on the remaining stocks and bonds has not been paid for years. Under section 3481 of the Revised Statutes of the United States, moneys due certain of the States which failed to pay the interest on their bonds were withheld and applied to the interest accounts.

Soon after assuming the duties of the office, the Treasurer, desiring that all necessary steps to secure the rights of the United States in the premises might be taken, raised the question whether or not suit should be brought to recover the principal of such bonds as had matured, and

the interest which had not been paid. The question was submitted to the Solicitor of the Treasury, who decided that the matter rested within the discretion of the Secretary of the Interior, to whom the subject was then referred and in whose hands it remains.

MISCELLANEOUS TRUSTS.

United States bonds are held in trust for the following:

American Printing House for the Blind, 4 per cents	$250,000
Pennsylvania Company, 4½ per cents	200,000
Manhattan Savings Institution, 4 per cents	75,000
Cincinnati Chamber of Commerce, 4 per cents	40,000
Anderson & Barr, Philadelphia, 3 per cents	20,000
Alaska Commercial Company, 4 per cents	55,000

The following described bonds are held in custody in this office for the Secretary of the Treasury, all, with the exception of the Louisiana and Nashville and Chattanooga Railroad bonds, having become the property of the United States by the payment of the principal and interest to the trusts for which they were originally purchased:

Arkansas State bonds	$625,000
Chesapeake and Ohio Canal bonds	12,000
Louisiana State bonds	545,480
Nashville and Chattanooga Railroad bonds	500,000
North Carolina State bonds	13,000
Tennessee State bonds	21,000
Virginia State bonds	41,800

The Nashville and Chattanooga Railroad bonds became the property of the United States under act of Congress providing for the collection of debts due from Southern railroad corporations, approved March 3, 1871 (16 Statutes, 473). Of the Arkansas State bonds, $538,000 formerly belonged to the Smithsonian Institution. The Louisiana State bonds were captured at Vicksburg, by the Union forces, during the war of the rebellion. Of the amount originally held, $21,000 was surrendered to the State of Louisiana in August, 1884. The remaining bonds were the property of the Indian trust fund, transferred to the United States when an amount equal to the principal and interest had been paid by appropriations for account of the Indian tribes for whom the bonds were held.

UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year the United States bonds held in trust for the national banks amounted to $329,752,200, a reduction of $21,455,650 from the amount held at the close of the previous year. Of the amount stated, $312,145,200 was held to secure circulation, and $17,607,000 to secure public moneys, to wit:

	To secure circulation.	To secure public moneys.
Bonds issued to Pacific Railroads, 6 per cents	$3,520,000	$120,000
Funded loan of 1891, 4½ per cents	48,483,050	2,040,000
Funded loan of 1907, 4 per cents	117,901,300	7,552,000
Loan of July 12, 1882, 3 per cents	142,240,850	7,895,000
Total	312,145,200	17,607,000

The amount of bonds deposited during the year was $35,205,150, and of bonds withdrawn $56,660,800.

The total movement of bonds held in trust for national banks was $91,865,950, against $116,897,850 for the year ended June 30, 1884. The amount of bonds held to secure circulation June 30, 1884, was $334,147,850, and the amount held June 30, 1885, was $312,145,200, showing a decrease during the year of $22,002,650.

There was a decrease of $30,171,700 in the amount of bonds of the 3 per cent. loan of 1882, held to secure circulation, making the total withdrawal of this class of securities since the first issue $67,443,000.

SEMI-ANNUAL DUTY.

The amount of semi annual duty assessed upon and collected from the national banks, on account of circulation, for the fiscal year ending June 30, 1885, was $2,794,584.01. This is $230,084.23 less than the amount of duty collected for the preceding year. The decrease is due to the retirement of circulation by the national banks.

The total amount of semi-annual duty collected by this office from the national banks since the organization of the system is, as shown in the appendix:

On circulation	$61,204,777.22
On deposits	60,940,067.16
On capital	7,855,887.74
Total	130,000,732.12

THE REDEMPTION OF NATIONAL-BANK NOTES.

There were received during the year for redemption 21,867 packages, purporting to contain $150,209,129.01 in national-bank notes. This was an increase of $24,056,556.67, or $19\frac{6}{100}$ per cent., over the amount received in the preceding year. There was a decrease of 1,318 in the number of packages, and the average value per package received was nearly $7,000.

A statement giving a summary of the cash transactions in the redemption of national-bank notes for the last fiscal year, and for the eleven years of such redemptions, may be found on page 67, in the appendix to this report.

The bank notes received for redemption during the first three months of the current fiscal year amount to $29,613,906.89, as against $32,846,-885.43 in the corresponding period of the last fiscal year, a falling off in the amount received of nearly 10 per cent. Should this rate of decrease hold good, the receipts of bank notes for redemption for the current year will be about $135,000,000.

Between 1875 and 1877 the yearly receipts ran up from $155,421,000 to $236,210,000. This was followed by a steady decrease to $59,650,000, in 1881, after which the receipts again increased year by year to $150,209,000, in 1885. The falling off during the first quarter of the current year seems to indicate that the culminating point in the second upward movement was reached last year.

The course of redemptions in the case of *ordinary* bank notes shows to some extent their condition as to excessive issues and as to the credit of the issuers. Not so much so, however, with the redemptions of *national*-bank notes, because such notes are secured by bonds, and are not, therefore, dependent alone on the credit of the issuers. Redemptions of national-bank notes are largely affected by other considerations.

Of the $150,209,000 in national-bank notes received for redemption during the last fiscal year $50\frac{20}{100}$ per cent., or $75,409,000, came from New

York City; 18$\frac{29}{100}$ per cent., or $27,473,000, from Boston, and 4$\frac{81}{100}$ per cent., or $7,220,000, from Philadelphia. From no other one point was there as much as 5 per cent. received. The total amount received from these three cities was $110,102,000, or 73$\frac{30}{100}$ per cent.

The following table shows the amount and percentage of national-bank notes received for redemption, by fiscal years, for the last eleven years, separating the receipts from the cities of New York, Boston, and Philadelphia from the receipts from all other points:

Fiscal year.	New York.		Boston.		Philadelphia.		All other places.		Total receipts.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
1875	$80,925,000	52.07	$17,598,000	11.32	$9,096,000	5.85	$47,802,000	30.76	$155,421,000
1876	78,389,000	38.37	55,878,000	27.35	9,778,000	4.79	60,255,000	29.49	204,300,000
1877	76,693,000	32.47	75,212,000	31.84	20,988,000	8.89	63,317,000	26.80	236,210,000
1878	66,273,000	31.48	80,527,000	38.26	10,836,000	5.15	52,855,000	25.11	210,491,000
1879	54,170,000	35.00	59,375,000	38.86	7,052,000	4.56	34,172,000	22.08	154,769,000
1880	26,460,000	42.96	11,701,000	19.00	3,358,000	5.45	20,067,000	32.59	61,586,000
1881	23,319,000	39.09	5,565,000	9.33	4,919,000	8.25	25,847,000	43.33	59,650,000
1882	28,012,000	36.82	7,370,000	9.69	5,939,000	7.81	34,768,000	45.68	76,081,000
1883	36,042,000	35.10	16,631,000	16.19	7,333,000	7.14	42,694,000	41.57	102,700,000
1884	54,327,000	43.07	19,971,000	15.83	6,830,000	5.41	45,024,000	35.69	126,152,000
1885	75,409,000	50.20	27,473,000	18.29	7,220,000	4.81	40,107,000	26.70	150,209,000
Total	600,019,000	39.02	377,301,000	24.53	93,349,000	6.07	466,908,000	30.38	1,537,577,000

The receipts from New York in 1878 were 31$\frac{48}{100}$ per cent., the lowest rate reached, and they were the highest in 1875, at 52$\frac{7}{100}$ per cent. For the eleven years they have been 39$\frac{2}{100}$ per cent. In the receipts from Boston there have been greater variations, the lowest being 9$\frac{33}{100}$ per cent., in 1881, and the highest 28$\frac{36}{100}$ per cent., in 1879—in that year, as well as in the year 1878, exceeding the receipts from New York. For the last year the receipts from Boston were 18$\frac{29}{100}$ per cent., and for the eleven years 24$\frac{53}{100}$ per cent. The receipts from Philadelphia have varied from 4$\frac{56}{100}$ per cent., in 1879, to 8$\frac{89}{100}$ per cent., in 1877, and for the last year were 4$\frac{81}{100}$ per cent. For the eleven years they have been 6$\frac{7}{100}$ per cent. From these three cities the receipts for the eleven years have been $1,070,669,000, or 69$\frac{62}{100}$ per cent., and from all other places $466,908,000, or 30$\frac{38}{100}$ per cent.

The national-bank notes assorted and disposed of during the year amounted to $149,824,700, against $125,379,514 during the preceding year—an increase of $24,445,186, or 19$\frac{42}{100}$ per cent. The increase was mainly in the notes fit for circulation returned to the banks of issue, there having been $45,634,800 in such notes returned during the year, while in the preceding year there was but $26,255,500. The amount of assorted notes delivered to the Comptroller of the Currency on five per cent. redemption account was $72,669,700; on account of banks in liquidation since July 12, 1882, and banks retiring their circulation under provisions of law, $25,928,470; making the total delivered $98,598,170, as against $95,616,064 in the preceding year. The notes of failed banks and of banks in liquidation prior to July 12, 1882, assorted during the year amounted to $5.591,730.

The number of packages of assorted bank-notes delivered during the year was 61,269—an increase of 6,171 packages over the preceding year. The notes fit for circulation were sent by express to the respective banks of issue in 21,790 packages; and the notes delivered to the Comptroller of the Currency were contained in 39,479 packages.

The average amount of the assorted notes fit for circulation per pack-

age sent to banks was $2,094; of notes delivered to the Comptroller of the Currency, $2,497.

During the current fiscal year the assorting of the redeemed notes has been done at shorter intervals. This has reduced the current balance of redeemed and unassorted bank notes on hand from about $8,000,000 to about $3,500,000.

The deliveries of assorted bank-notes have also been correspondingly more frequent. The number of packages of notes fit for circulation sent to banks in the first three months of the current fiscal year was 7,076, containing $11,041,450—an average of $1,560 per package, being a decrease of $534 from the average of the last year. The number of packages delivered to the Comptroller of the Currency was 16,113, containing $20,984,201—an average of $1,302 per package, or $1,195 below the average of last year. The total number of packages delivered in the first three months of the current fiscal year has been 23,189, containing $32,02[illegible],651, as against 12,781, containing $30,573,720 delivered in the corresponding period of last year—an increase of 10,408 in number of packages, but in amount of assorted notes of only $1,451,931.

Payments for bank-notes received for redemption were effected by checks on assistant treasurers of the United States to the amount of $105,840,234.80; by credits in accounts, $20,388,067.76; by shipments of United States notes, $19,236,730.27, and shipments of silver coin, $618,273.57; and by counter redemptions, $3,848,090.50, a total of $149,931,396.90, as against $125,760,169.18 in the preceding year. These payments expressed in percentages and compared with the payments made in the years 1881–1885, during which time the regulations governing payments in redemption of bank-notes have remained unchanged, are as follows:

Payments.	Per cent.				
	1881.	1882.	1883.	1884.	1885.
By checks on assistant treasurers	37.96	43.75	55.	62.02	70.59
By shipments of United States notes	33.14	30.80	23.24	19.15	12.83
By shipments of silver coin	.50	.68	.53	.93	.41
By credits in accounts and counter redemptions	28.40	24.77	21.23	17.90	16.17
Total	100	100	100	100	100

The payments made by checks have steadily increased year by year from $37\frac{96}{100}$ per cent. in 1881 to $70\frac{59}{100}$ per cent. in 1885. The shipments of United States notes have fallen off from $33\frac{14}{100}$ per cent. in 1881 to $12\frac{83}{100}$ per cent. in 1885, and the credits in accounts and counter redemptions from $28\frac{40}{100}$ per cent. in 1881 to $16\frac{17}{100}$ per cent. in 1885. The shipments of silver coin have at no time equaled 1 per cent. of the payments. The highest point reached was in 1884, when only $\frac{93}{100}$ of 1 per cent. of the payments were so made; the lowest point, $\frac{11}{100}$ of 1 per cent., was touched in the last year.

During the first three months of the current fiscal year there has been a marked change in the percentage of the classes of payments as compared with the last year. The checks and United States notes have fallen off—the former from $70\frac{59}{100}$ per cent. to $60\frac{34}{100}$ per cent., and the latter from $12\frac{83}{100}$ per cent. to 6 per cent.; while the credits and counter redemptions have increased from $16\frac{17}{100}$ per cent. to $32\frac{66}{100}$ per cent. The

silver payments have increased from $\frac{41}{100}$ of 1 per cent. to $\frac{60}{100}$ of 1 per cent.

The suspension of the issue of $1 and $2 United States notes has doubtless caused the decrease in shipments of United States notes for bank notes redeemed, as these denominations were almost always asked for.

The total deposits made by national banks during the year in their redemption accounts amounted to $144,383,886.18, as follows: In the five per cent. account, $117,144,940.18; in the liquidating account, $9,343,231; and in the reducing account, $17,895,715. Of the amount deposited in the five per cent. account $106,264,901.13 was received through the assistant treasurers of the United States, $4,503,14.79 in remittances of lawful money by express, and $6,376,897.26 in proceeds of national-bank notes redeemed.

Deposits in "liquidating account" were made to the amount of $4,623,151 under the provisions of section 5222 of the Revised Statutes, and to $4,720,080 under section six of the act of July 12, 1882.

The deposits under section six of the act of 1882 have been increased during the year by banks anticipating the three-year requirement of that act in regard to their circulation outstanding at the date of the extension of their charters.

As the limit of time for these deposits in the case of a large number of banks whose charters were extended in February, 1883, will expire in February, 1886, the deposits to be made in the current fiscal year will exceed those heretofore made on this account. For the first quarter of the current fiscal year, to September 30, 1885, they amounted to $4,100,104.

The deposits in "reducing account," made under section four of the act June 20, 1874, as modified by section nine of the act of July 12, 1882, were $7,902,595 of lawful money, and $9,993,120 of proceeds of "called" bonds. Of the latter amount $9,482,710 was deposited prior to December 1, 1884. No bond calls having been made since the 131st, on September 26, 1884, which matured November 1, 1884, deposits from that source and cause have consequently ceased. The limit of $3,000,000 set by section nine of the act of July 12, 1882, to lawful money deposits in any calendar month, was not reached during the year. The nearest approach thereto was the sum of $1,189,905 deposited in the month of October, 1884.

The following statement shows the deposits and redemptions on account of the notes of national banks "failed," "in liquidation," and "reducing circulation" to June 30, 1877, and by fiscal years to 1885, and the balance of the deposits at the close of the fiscal years, as shown by the "statement of the assets and liabilities of the Treasury of the United States."

Year.	Deposits.	Redemptions	Balances.
To June 30, 1877	$83, 916, 368 25	$70, 925, 007 25	$13, 991, 361 00
Fiscal year 1878	8, 816, 027 50	12, 009, 875 50	9, 797, 513 00
1879	9, 855, 249 25	8, 056, 701 00	11, 596, 061 25
1880	14, 143, 467 00	6, 401, 916 00	19, 337, 621 25
1881	26. 154, 036 50	12, 344, 798 90	33. 146, 858 85
1882	20, 718, 477 25	16, 808, 606 50	37. 056, 729 60
1883	22, 653, 460 50	23, 552, 279 50	36, 157, 910, 60
1884	30, 067, 900 00	26, 857, 689 50	39, 368, 121 10
1885	27, 690, 436 00	28, 462, 225 00	38, 596, 332 10
Total	244, 015, 431 25	205, 419, 099 15	38, 596, 332 10

The expenses incurred dur ng the year in the redemption of national-bank notes were $181,857.16, for the following purposes: For express charges on notes received in sums or multiples of $1,000, and on assorted notes fit for circulation sent to the respective banks of issue, $85,255.48; for salaries $93,371.82, of which amount $76,615.39 was paid in the Trea urer's Office and $16,756.43 in the office of the Comptroller of the Currency pursuant to appropriations, but in neither case was the whole amount of the appropriations for salaries expended; for printing and binding $1,670.77; for stationery $1,114.19; and for all other purposes $444.90.

As compared with the expenses of the preceding year there was an increase of $20,960.51, $16,571.37 of which was for express charges on the increased redemptions of the year, and $4,389.14 for other expenses. In salaries paid there was an increase of $4,945.03, but in the miscellaneous expenses—stationery, &c., there was a saving of $555.89.

The redeemed notes assorted during the year, and by law subject to assessment for expenses of redemption, amounted to $144,675,570, making the rate of assessment per $1,000 assorted, 1.25\frac{7}{10}$. The redemptions for the year have been made at a less cost than in any previous year, and as compared with the last year there was a decrease of 6$\frac{278}{1000}$ cents per $1,000, or 4$\frac{75}{100}$ per cent. in the cost.

Assessments to the amount of $21,723.56 were made during the year in compliance with section eight of the act of July 12, 1882, on national banks making deposits for the "retirement in full" of their circulation. Such assessments to the amount of $19,219.06 have heretofore been made, making a total fund on this account to June 30, 1885, of $40,942.62. The share of the expenses of redemption of national-bank notes for the last fiscal year chargeable to this fund has not yet been computed; the amount heretofore charged was $7,261.33, leaving a balance of $33,681.29 in the fund on June 30, 1885.

THE WORK OF THE OFFICE.

The work of the office is only partially indicated by this report and the tables in the Appendix; and although it has in some respects decreased during the year, it has in many particulars increased and become more complicated. Its character is such that it can only be performed properly and efficiently by men of training and experience in the several branches into which it is subdivided. The intelligence and industry with which the duties have been performed, without loss and without delay, merits special commendation, especially when it is borne in mind that the compensation received by some of the subordinates is not commensurate with the character of the work done. This has been repeatedly stated in former reports of this office, and attention is now directed to the increase asked for in the estimates.

The Treasurer also urges that the salaries of the officers of the Bureau be restored to the amounts fixed by law (18 Statutes, 397), from which they were reduced by appropriation acts. The amounts allowed are less than are paid for like services by private establishments where much less responsibility is incurred.

In the work connected with assorting and weighing coin, in the computations, and in the preparations of the various tables included in this report, great care and labor have b en required in order to insure correctness. The Treasurer desires to express his obligations for the efficient assistance rendered him by E. B. Elliott, Government actuary, W. P. Lawver, assayer of the Bureau of the Mint, and to Messrs. M. L. Muhleman, C.

L. Caron, and C. L. Jones, of the Treasury Department. Their aid and labor have been ungrudgingly given in addition to regular routine duties. The Treasurer has no other way to acknowledge such valuable and extra services than by thus rendering thanks.

DISTRICT OF COLUMBIA.

The Treasurer has not deemed it necessary to make any reference to the affairs of the District of Columbia in this report, for the reason that, as ex-officio commissioner of the sinking fund of said District, he is required by section 135 of the Revised Statutes to make a report of all his acts pertaining to such fund. This subject will therefore be treated at length in a separate report.

Some apology is needed for the length of this report, but the Treasury should be as a glass house, through which the sun shines to its uttermost nook and cranny. There is not a business interest in the whole country which may not suffer through ignorance of its affairs, and therefore its operations have been detailed as thoroughly as the time and intelligence of its custodian would permit.

Very respectfully, your obedient servant,

C. N. JORDAN,
Treasurer of the United States.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

No. 1.—*RECEIPTS and EXPENDITURES for the FISCAL YEAR* 1885, *as shown by WARRANTS issued.*

Receipts covered in, to the credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter credits to appropriations.	Total.
Customs		$184,471,939 34	$742,925 67	$649,503 81	$182,864,368 82
Internal Revenue		112,498,725 54	17,065 81	673 00	112,516,464 35
Lands		5,705,986 44			5,705,986 44
Miscellaneous Sources		24,014,055 06			24,014,055 06
Total Net Revenue		323,690,706 38			
Public Debt—					
Funded Loan of 1907	$58,150 00				
Gold Certificates	63,000,000 00				
*Silver Certificates	41,080,000 00				
Certificates of Deposit (act of June 8, 1872)	56,565,000 00				
United States Notes	84,493,153 00				
		245,196,303 00			245,196,303 00
Interest on the Public Debt			3,960 79		3,960 79
War Department Appropriations			1,075,917 20	141,815 13	1,217,732 33
Navy Department Appropriations			1,200,636 73	5,166,628 91	6,367,265 64
Interior Department Appropriations			14,273,831 06	45,201 08	14,319,032 14
Interior Civil Appropriations			40,506 32	4,308 66	44,814 98
Treasury proper Appropriations			1,671,551 17	479,411 65	2,150,962 82
Diplomatic Appropriations			55,220 06	39,261 15	94,481 21
Quarterly Salaries Appropriations			52 21		52 21
Judiciary Appropriations			161,307 17	46,587 44	207,894 61
Total receipts		568,887,009 38	19,242,974 19	6,573,390 83	594,703,374 40
Amount accepted by the Secretary of the Treasury as a compromise in settlement of the indebtedness of Henry W. Hoffman, late U. S. Depositary, Baltimore, Md					100 00
Balance, as shown by Warrants issued June 30, 1884					396,792,660 51
Total					991,496,134 91

Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unexpended.	Amounts re-credited to appropriations.	Total.
Customs, Light-houses, Public Buildings, &c	$27,125,972 67		$742,925 67	$649,503 81	$28,518,402 15
Internal Revenue	4,550,623 21		17,065 81	673 00	4,568,362 02
Interior Civil	8,979,266 36		40,506 32	4,308 66	9,024,081 34
Treasury proper	36,854,109 05		1,671,551 17	479,411 65	39,005,071 87
Diplomatic	5,439,609 11		55,220 06	39,261 15	5,534,090 32
Quarterly Salaries	598,986 61		52 21		599,038 82

Judiciary	3,945,691 00		161,307 17	46,587 44	4,153,585 98
Net Civil and Miscellaneous Expenditures		$87,494,258 38			
War Department		42,670,578 47	1,075,917 20	141,815 13	43,888,310 80
Navy Department		16,021,079 67	1,200,636 73	5,166,628 91	22,388,345 31
Interior Department		62,654,762 12	14,273,831 06	45,201 08	76,973,794 26
Interest on the Public Debt		51,386,256 47	3,960 79		51,390,217 26
Total Net Expenditures		260,226,935 11			
Redemption of the Public Debt—					
Gold Certificates	21,069,520 00				
Silver Certificates	20,990,045 00				
Certificates of Deposit (act of June 8, 1872)	39,165,000 00				
Refunding Certificates	49,400 00				
United States Notes	84,493,153 00				
Fractional Currency	15,885 43				
Old Demand Notes	490 00				
7-30s of 1864 and 1865	1,600 00				
One-Year Notes of 1863	1,380 00				
Two-Year Notes of 1863	350 00				
Compound Interest Notes	4,930 00				
Loan of February, 1861	1,000 00				
Loan of July and August, 1861	53,800 00				
Loan of 1863	36,600 00				
Oregon War Debt	2,800 00				
5-20s of 1862	19,400 00				
5-20s of June, 1864	850 00				
5-20s of 1865	22,800 00				
10-40s of 1864	79,500 00				
Consols of 1865	48,350 00				
Consols of 1867	74,100 00				
Consols of 1868	10,350 00				
Funded Loan of 1881	36,100 00				
Loan of July 12, 1882	45,282,200 00				
Loan of July and August, 1861, continued at 3½ per cent	52,250 00				
Loan of 1863, continued at 3½ per cent	18,000 00				
Funded Loan of 1881, continued at 3½ per cent	230,500 00	211,760,353 43			211,760,353 43
Total Expenditures		471,987,288 54	19,242,974 19	6,573,390 83	497,803,653 56
Amount of the indebtedness of Henry W. Hoffman, late U. S. Depositary, Baltimore, Md., compromised by the Secretary of the Treasury by his letter of June 15, 1885					8,097 64
Balance as shown by Warrants issued June 30, 1885				493,692,381 35	
Amount accepted by the Secretary of the Treasury in settlement of the above-mentioned indebtedness				100 00	
				493,692,481 35	
Less amount charged out by Secretary's letter of June 15, 1885				8,097 64	493,684,383 71
Total					991,496,134 91

* The issue of silver certificates stated elsewhere shows $1,080,000 less issued, that amount having been sent to an assistant treasurer on June 30, 1884, and not charged up until next day.

No. 2.—*COMPARATIVE STATEMENT of RECEIPTS for the fiscal years* 1884 *and* 1885, *as shown by WARRANTS issued.*

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1884	$195,067,489 76	$121,586,072 51	$9,810,705 01	$22,055,602 64	$348,519,869 92
1885	181,471,939 34	112,498,725 54	5,705,986 44	24,014,055 06	323,690,706 38
Increase in 1885				1,958,452 42	
Decrease in 1885	13,595,550 42	9,087,346 97	4,104,718 57		24,829,163 54

No. 3.—*COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years* 1884 *and* 1885, *as shown by WARRANTS issued.*

Fiscal year.	Interest on the public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1884	$54,578,378 48	$70,920,433 70	$39,429,603 36	$17,292,601 44	$61,905,227 35	$244,126,244 33
1885	51,386,256 47	87,494,258 38	42,670,578 47	16,021,079 67	62,654,762 12	260,226,935 11
Decr. 1885	3,192,122 01			1,271,521 77		
Incr. 1885		16,573,824 68	3,240,975 11		749,534 77	16,100,690 78

No. 4.—*COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years* 1884 *and* 1885.

Balance June 30, 1884, as shown by Warrants issued		$396,792,660 51
Net Revenue 1885	$323,690,706 38	
Net Expenditures 1885	260,226,935 11	
Excess of Revenue over Expenditures		63,463,771 27
		460,256,431 78

Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities		$695,150 00		$695,150 00	
Funded Loan of 1907	$58,150 00		$58,150 00		
Silver Certificates*	41,080,000 00	20,990,045 00	20,089,955 00		
Gold Certificates	63,000,000 00	21,069,520 00	41,930,480 00		
Certificates of Deposit (act of June 8, 1872)	56,565,000 00	39,165,000 00	17,400,000 00		
United States Notes	84,493,153 00	84,493,153 00			
Loan of July 12, 1882		45,282,200 00		45,282,200 00	
Refunding Certificates		49,400 00		49,400 00	
Fractional Currency		15,885 43		15,885 43	
Total	245,196,303 00	211,760,353 43	79,478,585 00	46,042,635 43	
Net excess of Issues over Redemptions					33,435,949 57
Balance June 30, 1885, as shown by warrants issued					493,692,381 35
Less balance in settlement of indebtedness of Henry W. Hoffman, late U. S. Depositary, Baltimore, Md., letter of Secretary of the Treasury of June 15, 1885 (see Statement No. 1, *ante*)					7,997 64
General Treasury Balance, June 30, 1885					493,684,383 71

* The issues of Silver Certificates are reported on page 24 as $40,000,000, a difference of $1,080,000. This amount, though issued on June 30, 1884, was not covered into the Treasury by Warrant, nor reported in the debt statement, until July, 1885.

No. 5.—*EXPLANATORY STATEMENT of the DIFFERENCES BETWEEN the BALANCE in the TREASURY June* 30, 1885, *as shown by the PRECEDING STATEMENTS and the BOOKS of the REGISTER, and the CASH, as shown by the PUBLIC DEBT STATEMENT, published June* 30, 1885.

The cash in the Treasury, as shown by the Public Debt Statement, is made up from the returns received on the day on which the statement is published.

The amount on June 30, 1885, was		$488,612,429 23
The receipts prior to the close of the year, reported subsequently, were as follows:		
By the Assistant Treasurer, U. S.:		
Baltimore, Md	$17,121 86	
New York, N. Y	671,269 30	
Philadelphia, Pa	20,578 89	
Boston, Mass	236,441 93	
Cincinnati, Ohio	10,104 99	
Chicago, Ill	58,212 92	
Saint Louis, Mo	19,694 91	
New Orleans, La	15,002 56	
San Francisco, Cal	207,000 73	
And by National-Bank Depositaries	2,801,487 83	
Total		4,056,915 92
Certificates of Deposit (act of June 8, 1872) issued subsequent to the dates of the returns used		125,000 00
Unavailable funds not included in the cash reported in the Debt Statement		1,386,481 85
Total		5,568,397 77
This total is reduced by the receipts not covered into the Treasury on June 30, 1885, viz:		
Assistant Treasurer United States:		
Baltimore, Md	$29,403 82	
New York, N. Y	131,645 14	
Philadelphia, Pa	6,543 63	
Boston, Mass	59,254 75	
Cincinnati, Ohio	3,421 59	
Chicago, Ill	1,139 73	
Saint Louis, Mo	12,846 27	
New Orleans, La	10,901 01	
San Francisco, Cal	34,605 41	
Treasurer U. S., Washington, D. C	69,458 46	
National-Bank Depositaries	137,223 48	
		496,443 29
Leaving		5,071,954 48
Balance of Treasurer's General Account		493,684,383 71
Amount of credit directed by the Secretary of the Treasury, in the compromise of unavailable item, U. S. Depositary, Baltimore, not yet received by the Register		7,997 64
Making the balance by warrants as per Statement No. 1		493,692,381 35
Amount on deposit with the States		28,101,644 91
Making the total Treasury Balance		521,794,026 26
Treasury Balance, June 30, 1885, as reported by the Register		521,794,026 26

No. 6.—*BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES June* 30, 1885.

Office in which deposited.	Amount.
Treasury United States, Washington, D. C	$1,704,116 68
Sub-treasury United States, Baltimore, Md	422,366 80
Sub-treasury United States, Boston, Mass	1,149,315 25
Sub-treasury United States, Chicago, Ill	1,132,485 76
Sub-treasury United States, Cincinnati, Ohio	164,971 96
Sub-treasury United States, New Orleans, La	440,653 45
Sub-treasury United States, New York, N. Y	10,163,590 71
Sub-treasury United States, Philadelphia, Pa	679,531 99
Sub-treasury United States, Saint Louis, Mo	869,105 19
Sub-treasury United States, San Francisco, Cal	1,078,745 78
National-bank depositaries	3,321,176. 32
Total	21,126,059 89

No. 7.—*RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year* 1885, *as shown by WARRANTS PAID.*

Receipts covered into the Treasury	$21,621,801 61
Receipts by postmasters	25,687,933 74
Total net receipts	47,309,735 35
Balance due the United States June 30, 1884	6,132,429 26
Total	53,442,164 61
Expenditures by Treasurer on warrants	24,638,380 76
Expenditures by postmasters	25,687,933 74
Total expenditures	50,326,314 50
Balance due the United States June 30, 1885	3,115,850 11
Total	53,442,164 61

No. 8.—*SEMI-ANNUAL DUTY ASSESSED upon and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from* 1864 *to* 1885, *inclusive.*

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864	$53,193 32	$95,911 87	$18,432 07	$167,537 26
1865	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
1882	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
1883	3,132,006 73	2,773,790 46	269,976 43	6,175,773 62
1884	3,024,668 24	.....	.....	3,024,668 24
1885	2,794,584 01	.....	.....	2,794,584 01
Total	61,204,777 22	60,940,067 16	7,855,887 74	130,000,732 12

No. 9.—*STATEMENT by LOANS of UNITED STATES BONDS held in TRUST for NATIONAL BANKS June* 30, 1885, *and of CHANGES during the FISCAL YEAR* 1885 *in the CHARACTER of BONDS HELD.*

Title of loan.	Bonds held in trust June 30, 1884.			Deposits and withdrawals during fiscal year.				Bonds held in trust June 30, 1885.		
				For circulation.		For public deposits.				
	For circulation.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circulation.	For public deposits.	Total.
6 PER CENT.:										
Bonds issued to Pacific Railroads	$3,498,000	$120,000	$3,618,000	$51,000	$29,000	.....	.....	$3,520,000	$120,000	$3,640,000
4½ PER CENT.:										
Funded Loan of 1891	46,546,400	1,776,500	48,322,900	7,622,400	5,685,750	$645,500	$381,500	48,483,050	2,040,000	50,523,050
4 PER CENT.:										
Funded loan of 1907	111,690,900	6,776,050	118,466,950	14,839,000	8,629,200	1,629,450	853,500	117,901,300	7,552,000	125,453,300
3 PER CENT.:										
Loan of July 12, 1882	172,412,550	8,387,450	180,800,000	8,787,700	38,959,400	1,630,000	2,122,450	142,240,850	7,895,000	150,135,850
Total	334,147,850	17,060,000	351,207,850	31,300,700	53,303,350	3,904,450	3,357,450	312,145,200	17,607,000	329,752,200

No. 10.—*REDEMPTIONS of UNITED STATES CURRENCY for the fiscal year* 1885, *and total redemptions to June* 30, 1885.

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1884.	In fiscal year.	To June 30, 1885.	To June 30, 1884.	In fiscal year.	To June 30, 1885.	
Old Demand Notes	$59,969,431 25	$490 00	$59,969,921 25	$2,131 25	.....	$2,131 25	$59,972,052 50
United States Notes	1,562,551,772 50	84,493,153 00	1,647,044,925 50	175,272 50	$4,814 00	180,086 50	1,647,225,012 00
One and Two-Year Notes	210,928,273 00	2,750 00	210,931,023 00	392 00	.....	392 00	210,931,415 00
Compound Interest Notes	266,383,170 00	6,820 00	266,389,990 00	480 00	.....	480 00	266,390,470 00
Fractional Currency	353,243,122 97	15,885 43	353,250,008 40	141,630 45	90 70	141,721 15	353,400,729 55
Silver Certificates	52,658,309 00	20,990,045 00	73,648,354 00	261 00	165 00	426 00	73,648,780 00
Gold Certificates of 1882	32,402,640 00	21,017,100 00	53,419,140 00	.....	20 00	20 00	53,419,160 00
Total	2,538,136,118 72	126,526,243 43	2,664,662,362 15	320,167 20	5,089 70	325,256 90	2,664,987,619 05

No. 11.—*UNITED STATES CURRENCY of each issue OUTSTANDING at the close of each fiscal year from* 1862 *to* 1885.

Fiscal year—	Old Demand notes.	United States notes.	One and two year notes.	Compound Interest notes.	Fractional currency.	Total.
1862	$51,105,235 00	$96,620,000 00	.....	.....	.....	$147,725,235 00
1863	3,384,000 00	387,646,589 00	.....	.....	$20,192,456 00	411,223,045 00
1864	789,037 50	447,300,203 10	$172,620,550 00	$6,060,000 00	22,324,283 10	649,094,073 70
1865	472,603 50	431,066,427 99	50,625,170 00	191,721,470 00	25,033,128 76	698,918,800 25
1866	272,162 75	400,780,305 85	8,439,540 50	172,359,941 00	27,008,875 36	608,870,825 46
1867	208,432 50	371,783,597 00	1,325,889 50	134,774,981 00	28,474,623 02	536,567,523 02
1868	143,912 00	356,000,000 00	716,212 00	54,608,230 00	32,727,908 47	444,196,262 47
1869	123,739 25	356,000,000 00	347,772 00	3,063,410 00	32,114,637 36	391,649,558 61
1870	106,256 00	356,000,000 00	253,952 00	2,191,670 00	39,878,684 48	398,430,562 48
1871	96,505 50	356,000,000 00	205,992 00	814,280 00	40,582,874 56	397,699,652 06
1872	88,296 25	357,500,000 00	178,222 00	623,010 00	40.855,835 27	399,245,363 52
1873	79,967 50	356,000,000 00	148,155 00	499,780 00	44,799,365 44	401,527,267 94
1874	76,732 50	381,999,073 00	130,805 00	429,080 00	45,912,003 34	428,547,693 84
1875	70,107 50	375,771,580 00	114,175 00	371,470 00	42,129,424 19	418,456,756 69
1876	66,917 50	369,772,284 00	105,405 00	331,260 00	34,446,595 33	404,722,461 89
1877	63,962 50	359,764,332 00	96,285 00	300,260 00	20,403,137 34	380,627,976 84
1878	62,297 50	346,681,016 00	90,475 00	274,780 00	16,547,768 77	363,656,337 27
1879	61,470 00	346,681,016 00	86,845 00	260,650 00	15,842,610 11	362,932,591 11
1880	60,975 00	346,681,016 00	82,815 00	243,310 00	15,590,892 70	362,659,008 70
1881	60,535 00	346,681,016 00	80,715 00	235,280 00	15.481,891 65	362,539,437 65
1882	59,695 00	346,681,016 00	77,125 00	223,560 00	15,423,186 10	362,464,582 10
1883	58,985 00	346,681,016 00	71,915 00	214,770 00	15,376,629 14	362,403,315 14
1884	58,440 00	346,681,016 00	71,335 00	211,790 00	15,355,990 64	362,378,580 64
1885	57,950 00	346,681,016 00	68,585 00	204,970 00	15,340,114 21	362,352,635 21

NOTE.—The difference between this and other statements of the Treasurer's reports and the public-debt statements, in the amounts of one and two year notes and compound-interest notes outstanding, is due to the fact that the Treasurer's statements are compiled from the reports of *destructions*, while the debt statements are made up from the reports of *redemptions*, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the differences on June 30, 1885:

	One and two year notes.	Compound interest notes.
Redemptions during fiscal year 1885	$1,730	$4,930
Destroyed during the year	2,750	6,820
On hand undestroyed at beginning of year	1,580	4,130
Destroyed on account of redemptions of 1885	1,170	2,690
On hand undestroyed July 1, 1885	560	2,240

The redemptions are correctly reported in statement No. 1, *ante*.

No. 12.—*UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year* 1885.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5s	$21,800,000 00	$21,776,725 00	$160 00	$21,776,885 00	$23,115
10s	20,030,000 00	20,008,615 00	190 00	20,008,805 00	21,195
20s	18,200,000 00	18,186,220 00	140 00	18,186,360 00	13,640
Total	60,030,000 00	59,971,560 00	490 00	59,972,050 00	57,950

UNITED STATES NOTES. NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$28,351,348 00	$27,554.922 65	$5.507 50	$27,560,430 15	$790,917 85
2s	34,071,128 00	33 450,161 80	8,542 00	33,458,703 80	612.424 20
5s	101,000,000 00	100,155,371 25	114,742 50	100,270,113 75	729,886 25
10s	118,010,000 00	113,868,336 00	237,395 00	114,105,731 00	3,904,269 00
20s	102,920,000 00	100,162,099 00	259,770 00	100,421,869 00	2,498,131 00
50s	30,055,200 00	29,672,935 00	32,050 00	29,704,985 00	350,215 00
100s	40,000,000 00	39,427,990 00	44,300 00	39,472,290 00	527,710 00
500s	58.986,000 00	58,609,000 00	18,000 00	58,627,000 00	359,000 00
1,000s	155,928,000 00	155,437,500 00	22,000 00	155,459,500 00	468,500 00
Unknown	.....	135,000 00	.....	135,000 00	.....
					10,241,053 30
Deduct for unknown denominations destroyed in Chicago fire	.....	.....	.....	.....	135,000 00
Total	669,321,676 00	658,473,315 70	742,307 00	659,215,622 70	10,106,053 30

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$42,456,812 00	$41,953,784 25	$36,852 00	$41,990,636 25	$466,175 75
2s	50,511,920 00	49,990,167 60	50,641 00	50,040,808 60	471,111 40
5s	50,581,760 00	47,682,031 25	888,087 50	48,570,118 75	2,011,641 25
10s	85,221,240 00	73,293,074 00	3,448,300 00	76,741,374 00	8,479,866 00
20s	73,162,400 00	60,095,714 00	3,399,690 00	63,495,404 00	9,666,996 00
50s	30,200,000 00	27,948,845 00	491,175 00	28,440,020 00	1,759,980 00
100s	37,104,000 00	31,945,250 00	1,297,400 00	33,242,650 00	3,861,350 00
500s	44,890,000 00	44,558,000 00	16,500 00	44,574,500 00	315,500 00
1,000s	79,700,000 00	75,844,000 00	1,261,000 00	77,105,000 00	2,595,000 00
Unknown	.....	865,000 00	.....	865,000 00	.....
					29,627,620 40
Deduct for unknown denominations destroyed in Chicago fire	.....	.....	.....	.....	865,000 00
Total	493,828,132 00	454,175,866 10	10,889,645 50	465,065,511 60	28,762,620 40

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$18,988,000 00	$18,776,676 60	$25,702 50	$18,802,379 10	$185,620 90
2s	16,520,000 00	16,332,984 00	32,423 00	16,365,407 00	154,593 00
50s	24,460,000 00	17,345,510 00	1,821,275 00	19,166,785 00	5,293,215 00
500s	28,000,000 00	25,392,000 00	829,500 00	26,221,500 00	1,778,500 00
Total	87,968,000 00	77,847,170 60	2.708,900 50	80,556,071 10	7,411,928 90

No. 12.—*UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year* 1885—Continued.

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$26,212,000 00	$25,683,929 20	$130,728 00	$25,814,657 20	$397,342 80
2s	23,036,000 00	22,302,256 60	246,756 00	22,549,012 60	456,987 40
5s	46,180,000 00	39,998,151 50	2,490,630 00	42,488,781 50	3,691,218 50
10s	23,660,000 00	16,631,201 00	2,391,380 00	19,022,581 00	4,637,419 00
20s	25,000,000 00	15,594,426 00	2,616,700 00	18,211,126 00	6,788,874 00
50s	2,000,000 00	1,116,580 00	260,850 00	1,377,430 00	622,570 00
100s	16,200,000 00	9,000,750 00	1,787,600 00	10,788,350 00	5,411,650 00
500s	28,400,000 00	24,379,500 00	970,500 00	25,350,000 00	3,050,000 00
Total	190,688,000 00	154,706,794 30	10,895,144 00	165,601,938 30	25,086,061 70

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and ceased May 12, 1884.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$12,512,000 00	$11,891,417 30	$245,816 50	$12,137,233 80	$374,766 20
2s	9,352,000 00	8,779,678 80	260,875 00	9,040,553 80	311,446 20
5s	30,160,000 00	23,213,913 50	3,016,127 50	26,230,041 00	3,929,959 00
10s	26,000,000 00	15,343,505 00	3,662,520 00	19,006,025 00	6,993,975 00
20s	34,800,000 00	16,931,192 00	5,092,010 00	22,023,202 00	12,776,798 00
50s	10,500,000 00	4,185,785 00	1,541,450 00	5,727,235 00	4,772,765 00
100s	20,000,000 00	6,910,020 00	2,911,600 00	9,821,620 00	10,378,380 00
500s	12,000,000 00	2,423,500 00	869,000 00	3,292,500 00	8,707,500 00
1,000s	24,000,000 00	9,312,000 00	997,000 00	10,309,000 00	13,691,000 00
5,000s	20,000,000 00	19,870,000 00	30,000 00	19,900,000 00	100,000 00
10,000s	40,000,000 00	39,940,000 00	20,000 00	39,960,000 00	40,000 00
Total	239,524,000 00	158,801,011 60	18,646,399 00	177,447,410 60	62,076,589 40

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	$55,168,000 00	$20,980,092 20	$11,450,669 50	$32,430,761 70	$22,737,238 30
2s	48,000,000 00	14,881,913 00	9,859,580 00	24,741,493 00	23,258,507 00
5s	91,980,000 00	13,999,377 50	12,345,522 50	26,344,900 00	65,635,100 00
10s	51,880,000 00	6,464,108 00	4,888,035 00	11,356,143 00	40,523,857 00
20s	26,320,000 50	1,604,340 00	1,319,950 00	2,924,290 00	23,395,710 00
50s	11,600,000 00	536,150 00	402,200 00	938,850 00	10,661,150 00
100s	13,200,000 00	179,000 00	303,300 00	482,300 00	12,717,700 00
500s	2,350,000 00	.....	3,500 00	3,500 00	2,346,500 00
1,000s	12,000,000 00	.....	38,000 00	38,000 00	11,962,000 00
Total	312,498,000 00	58,649,480 70	40,610,757 00	99,260,237 70	213,237,762 30

ONE-YEAR NOTES OF 1863.

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10s	$6,200,000	$6,192,215	$310	$6,192,525	$7,475
20s	16,440,000	16,422,760	940	16,423,700	16,300
50s	8,240,000	8,232,600	300	8,232,900	7,100
100s	13,640,000	13,631,900	300	13,632,200	7,800
Unknown	.....	90	.....	90	.....
					38,675
Deduct for unknown denominations destroyed	.....	.....	.....	.....	90
Total	44,520,000	44,479,565	1,850	44,481,415	38,585

No. 12.—*UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year* 1885—Continued.

TWO-YEAR NOTES OF 1863.

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
50s	$6,800,000	$6,793,050	$200	$6,793,250	$6,750
100s	9,680,000	9,676,400	600	9,677,000	3,000
Total	16,480,000	16,469,450	800	16,470,250	9,750

TWO-YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
50s	$5,905,600 00	$,903,550 00		$5,903,550 00	$2,050 00
100s	14.484,400 00	14,476,100 00	$100 00	14,476,200 00	8,200 00
500s	40,302,000 00	40,300,500 00		40,300,500 00	1,500 00
1,000s	89,308,000 00	89,289,000 00		89,289,000 00	19,000 00
Unknown		10,500 00		10,500 00	
					30,750 00
Deduct for unknown denominations destroyed					10,000 00
Total	150,000,000 00	149,979,650 00	100 00	149,979,750 00	20,250 00

COMPOUND-INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10s	$-3,285,200 00	$23,255,810 00	$1,270 00	$23,257,080 00	$28,120 00
20s	30,125,840 00	30,079,790 00	2,200 00	30,081,990 00	43,850 00
50s	60,824,000 00	60,746,950 00	1,950 00	60,748,900 00	75,100 00
100s	45.094,400 00	45,055,600 00	900 00	45,056,500 00	37,900 00
500s	67,846,000 00	67,832,500 00	500 00	67,833,000 00	13,000 00
1,000s	39,420,000 00	39,413,000 00		39,413,000 00	7,000 00
Total	266,595,440 00	266,383,650 00	6,820 00	266,390,470 00	204,970 00

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5 cents	$2,242,889 00	$1,214,591 86	$33 84	$1,214.625 70	$1,028,263 30
10 cents	4,115,378 00	2,871,453 45	61 15	2,871,514 60	1,243,863 40
25 cents	5,225,696 00	4,186,592 90	77 63	4,186,670 53	1,039,025 47
50 cents	8,631,672 00	7,661,299 39	182 50	7,661,481 89	970,190 11
Total	20,215,635 00	15,933,937 60	355 12	15,934,292 72	4,281,342 28

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5 cents	$2,794,826 10	$2,096,167 42	$46 12	$2,096,213 54	$698,612 56
10 cents	6,176,084 30	5,263,877 19	72 45	5,263,949 64	912,134 66
25 cents	7,648,341 25	6,902,897 49	92 97	6,902,990 46	745,350 79
50 cents	6,545,232 00	5,794,694 85	210 75	5,794,905 60	750,326 40
Total	23,164,483 65	20,057,636 95	422 29	20,058,059 24	3,106,424 41

No. 12.—*UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year* 1885—Continued.

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 35, 1885.
3 cents	$601, 923 90	$511, 618 70	$13 58	$511, 632 28	$90, 291 62
5 cents	657, 002 75	524, 549 04	15 12	524, 564 16	132, 438 59
10 cents	16, 976, 134 50	15, 924, 380 45	187 05	15, 924, 567 50	1, 051, 567 00
15 cents	1, 352 40	75 46	.....	75 46	1, 276 94
25 cents	31, 143, 188 75	30, 240. 817 66	367 49	30, 241, 185 15	902. 003 60
50 cents	56, 735, 426 50	35, 928, 206 05	620 25	35, 928, 826 30	806, 600 20
Total	86, 115, 028 80	83, 129, 647 36	1, 203 49	83, 130, 850 85	2, 984, 177 95

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10 cents	$34, 940, 960 00	$33, 562, 994 32	$727 40	$33, 563, 721 72	$1, 377, 238 28
15 cents	5, 304, 216 00	5, 063, 627 77	285 41	5, 063, 913 18	240, 302 82
25 cents	58, 922, 256 00	57, 890, 698 88	1, 324 93	57, 892, 023 81	1, 030, 232 19
50 cents	77, 399 600 00	76, 319, 272 00	2, 853 00	76, 322, 125 00	1, 077, 475 00
Unknown	.....	32, 000 00	.....	32, 000 00	.....
					3, 725, 248 29
Deduct for unknown denominations destroyed in Chicago fire	.....	.....	.....	.....	32, 000 00
Total	176, 567, 032 00	172, 868, 592 97	5, 190 74	172, 873, 783 71	3, 693, 248 29

FRACTIONAL CURRENCY, FIFTH ISSUE.

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10 cents	$19, 989. 900 00	$19, 495, 478 26	$1, 745 80	$19, 497, 224 06	$492, 675 94
25 cents	36, 092, 000 00	35, 496, 749 87	4, 295 99	35, 501, 045 86	590, 954 14
50 cents	6, 580, 000 00	6, 386, 036 80	2, 672 00	6, 388, 708 80	191, 291 20
Total	62, 661, 900 00	61, 378, 264 93	8, 713 79	61, 386, 978 72	1, 274, 921 28

RECAPITULATION.

Issue.	Total issued.	Face value of notes redeemed to June 30, 1885 (see statement 10).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1885, as shown by cash statement.	Outstanding June 30, 1885.
Old-demand notes	$60, 030, 000 00	$59, 972, 052 50	$2 50	$59, 972, 050 00	$57, 950 00
United States notes	1, 993, 827, 808 00	1, 647, 225, 012 00	78, 220 00	1, 647, 146, 792 00	346, 681, 016 00
One and two year notes	211, 000, 000 00	210, 931, 415 00	.....	210, 931, 415 00	68, 585 00
Compound-interest notes	266, 595, 440 00	266, 390, 470 00	.....	266, 390, 470 00	204, 970 00
Fractional currency	368, 724, 079 45	353, 400, 729 55	16, 764 31	353, 383, 965 24	15, 340, 114 21
Total	2, 900, 177, 327 45	2, 537, 919, 679 05	94, 986 81	2, 537, 824, 692 24	362, 352, 635 21

No. 13.—*SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING by SERIES and DENOMINATIONS.*

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1885.
	During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Series of 1878.					
10s		$2,274,000	$264,960	$1,921,883	$352,117
20s		2,746,000	360,100	2,064,610	681,390
50s		3,250,000	398,750	2,421,165	828,835
100s		3,540,000	346,700	2,766,680	773,320
500s		4,650,000	102,000	4,286,000	364,000
1,000s		14,490,000	395,000	13,148,400	1,342,000
Total		30,950,000	1,867,510	26,608,338	4,341,662
Series of 1880.					
10s	$14,040,000	75,760,000	9,518,625	24,364,990	51,395,010
20s	12,160,000	70,440,000	7,653,460	19,110,426	51,329,574
50s	2,200,000	7,800,000	440,850	974,800	6,825,200
100s	2,600,000	10,600,000	514,100	1,494,800	9,105,200
500s	5,000,000	9,000,000	365,500	454,000	8,546,000
1,000s	4,000,000	9,000,000	630,000	641,000	8,359,000
Total	40,000,000	182,600,000	19,122,535	47,040,016	135,559,984
Aggregate	40,000,000	213,550,000	20,990,045	73,648,354	139,901,646

No. 14.—*GOLD CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING by SERIES AND DENOMINATIONS.*

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1885.
	During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Under act of July 12, 1882: Departmental series.					
20s	$400,000	$3,280,000 00	$133,140	$296,200 00	$2,983,800
50s		1,200,000 00	38,750	111,850 00	1,088,150
100s	900,000	4,100,000 00	88,100	289,100 00	3,810,900
500s	2,100,000	7,100,000 00	144,000	588,500 00	6,511,500
1,000s	4,000,000	14,000,000 00	129,000	783,000 00	13,217,000
5,000s	2,500,000	2,500,000 00			2,500,000
10,000s	5,000,000	5,000,000 00			5,000,000
Total	14,900,000	37,180,000 00	532,990	2,068,650 00	35,111,350
New York series.					
20s		12,000,000 00	1,277,860	2,640,040 00	9,359,960
50s	2,700,000	12,000,000 00	1,336,450	2,644,350 00	9,355,650
100s	900,000	8,000,000 00	1,287,800	2,283,100 00	5,716,900
500s	4,500,000	10,000,000 00	1,037,000	2,391,000 00	7,609,000
1,000s	5,000,000	12,000,000 00	1,310,000	3,097,000 00	8,903,000
5,000s	5,000,000	20,000,000 00	3,975,000	8,415,000 00	11,585,000
10,000s	30,000,000	80,000,000 00	10,260,000	29,880,000 00	50,120,000
Total	48,100,000	154,000,000 00	20,484,110	51,350,490 00	102,649,510
Both series	63,000,000	191,180,000 00	21,017,100	53,419,140 00	137,760,860
Under act of March 3, 1863 (Issue ceased December 1, 1878).		981,134,880 46	52,420	978,572,600 46	2,562,280
Aggregate	63,000,000	1,172,314,880 46	21,069,520	1,031,991,740 46	140,323,140

No. 15.—*SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.*

Issue.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
July 17, 1861	$140,094,750	$140,078,900		$140,078,900	$15,850
August 15, 1864	299,992,500	299,939,400	$500	299,939,900	52,600
June 15, 1865	331,000,000	330,966,350	200	330,966,550	33,450
July 15, 1865	199,000,000	198,947,950	900	198,948,850	51,150
Total	970,087,250	969,932,600	1,600	969,934,200	153,050

NOTE.—The public debt statement shows $132,200 7-30s of 1864 and 1865 outstanding on June 30, 1885, or $5,000 less than the amount given in the above table. The discrepancy arose in deducting $5,000, redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

No. 16.—*COUPONS from UNITED STATES BONDS and INTEREST NOTES, PAID during the fiscal year* 1885, *classified by LOANS.*

Title of loan.	Amount.
Bonds:	
Oregon War Debt	$267 00
Loan of July and August, 1861	1,711 50
5-20s of 1862	1,300 50
Loan of 1863	33 00
10-40s of 1864	350 00
5-20s of June, 1864	30 00
5-20s of 1865	195 00
Consols of 1865	729 00
Consols of 1867	2,106 00
Consols of 1868	187 50
Funded Loan of 1881	901 25
Funded Loan of 1891	2,341,473 08
Funded Loan of 1907	5,735,338 00
Interest notes:	
Seven-thirties of 1864 and 1865	45 62
Total	8,084,667 45

No. 17.—*NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED BONDS of the UNITED STATES ISSUED during the fiscal year* 1885.

Title of loan.	Number.	Amount.
Funded Loan of 1891	48,182	$8,919,376 58
Funded Loan of 1907	180,693	23,795,381 00
Loan of July 12, 1882	13,466	5,978,568 34
Total	242,341	38,693,325 92
Bonds issued to Pacific Railways	2,818	3,877,410 72
Total	245,159	42,570,736 64

No. 18.—*INTEREST on* 3.65 *PER CENT. BONDS of the DISTRICT of COLUMBIA, PAID during the fiscal year* 1885.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington	$30,357 18	$79,965 25	$110,322 43
Sub-Treasury United States, New York	79,705 05	329,576 75	409,281 80
Total	110,062 23	409,542 00	519,604 23

No. 19.—*REFUNDING CERTIFICATES issued under act of February* 26, 1879, *CONVERTED into BONDS of the FUNDED LOAN of* 1907.

	Issued.	Converted.			Outstanding.
		To June 30, 1884.	During the fiscal year.	To June 30, 1885.	
Payable to order	$58,500	$57,630	$150	$57,780	$720
Payable to bearer	39,954,250	39,665,120	49,250	39,714,370	239,880
Total	40,012,750	39,722,750	49,400	39,772,150	240,600

No. 20.—*TOTAL amount of UNITED STATES BONDS RETIRED for the SINKING FUND from May,* 1869, *to June* 30, 1885.

Title of loan.	How retired.	From May, 1869, to June 30, 1884.	During fiscal year.	From May, 1869, to June 30, 1885.
Loan of February, 1861	Purchased	$10,612 000		$10,612,000
Oregon War Debt	do	256,800		256,800
Loan of July and August, 1861	do	48,776,700		48,776,700
5-20s of 1862	Purchased	24,029,150		24,029,150
	Redeemed	29,964,250	$4,000	29,968,250
	Total	53,993,400	4,000	53,997,400
Loan of 1863	Purchased	19,854,250		19,854,250
10-40s of 1864	Redeemed	676,050		676,050
5-20s of March, 1864	Purchased	361,600		361,600
5-20s of June, 1864	do	18,356,100		18,356,100
	Redeemed	11,067,700	100	11,067,800
	Total	29,423,800	100	29,423,900
5-20s of 1865	Purchased	16,866,150		16,866,150
	Redeemed	1,974,150		1,974,150
	Total	18,840,300		18,840,300
Consols of 1865	Purchased	48,166,150		48,166,150
	Redeemed	31,350		31,350
	Total	48,197,500		48,197,500
Consols of 1867	Purchased	32,115,600		32,115,600
	Redeemed	15,750		15,750
	Total	32,131,350		32,131,350
Consols of 1868	Purchased	2,213,800		2,213,800
	Redeemed	8,600		8,600
	Total	2,222,400		2,222,400
Funded Loan of 1881	Purchased	43,599,000		43,599,000
	Redeemed	25,016,800	1,100	25,017,900
	Total	68,615,800	1,100	68,616,900
Funded Loan of 1907	Purchased	1,500,000		1,500,000
Loan of July and August, 1861, continued	Redeemed	56,443,850	52,250	56,496,100
Loan of 1863, continued	do	37,188,550	18,000	37,206,550
Funded Loan of 1881, continued	do	43,241,850	230,500	43,472,350
Loan of July 12, 1882	do	12,553,950	45,282,200	57,836,150
	Total purchased	266,707,300		266,707,300
	Total redeemed	218,182,850	45,588,150	263,771,000
Aggregate		484,890,150	45,588,150	530,478,300

No. 21.—*TOTAL amount of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1885.*

Title of loan.	How retired.	Rate of interest.	From May, 1869, to June 30, 1884.	During fiscal year.	To June 30, 1885.
		Per ct.			
Loan of February, 1861	Purchased	6	$10,612,000		$10,612,000
	Redeemed	6	7,794,000	$1,000	7,795,000
	Total		18,406,000	1,000	18,407,000
Oregon War Debt	Purchased	6	256,800		256,800
	Redeemed	6	681,350	2,800	684,150
	Total		938,150	2,800	940,950
Loan of July and August, 1861	Purchased	6	48,776,700		48,776,700
	Redeemed	6	12,737,400	53,800	12,791,200
	Total		61,514,100	53,800	61,567,900
5-20s of 1862	Purchased	6	57,155,850		57,155,850
	Redeemed	6	430,169,500	19,400	430,188,900
	Converted	6	27,091,000		27,091,000
	Total		514,416,350	19,400	514,435,750
Loan of 1863	Purchased	6	19,854,250		19,851,250
	Redeemed	6	4,618,450	36,600	4,655,050
	Total		24,472,700	36,600	24,509,300
5-20s of March, 1864	Purchased	6	1,119,800		1,119,800
	Redeemed	6	2,382,200		2,382,200
	Converted	6	380,500		380,500
	Total		3,882,500		3,882,500
5-20s of June, 1864	Purchased	6	43,459,750		43,459,750
	Redeemed	6	69,833,500	850	69,834,350
	Converted	6	12,218,650		12,218,650
	Total		125,511,900	850	125,512,750
5-20s of 1865	Purchased	6	36,023,350		36,023,350
	Redeemed	6	157,657,350	22,800	157,680,150
	Converted	6	9,586,600		9,586,600
	Total		203,267,300	22,800	203,290,100
Consols of 1865	Purchased	6	118,950,550		118,950,550
	Redeemed	6	205,068,200	48,350	205,116,550
	Converted	6	8,703,600		8,703,600
	Total		332,722,350	48,350	332,770,700
Consols of 1867	Purchased	6	62,846,950		62,846,950
	Redeemed	6	309,654,250	74,100	309,728,350
	Converted	6	5,807,500		5,807,500
	Exchanged	6	761,100		761,100
	Total		379,069,800	74,100	379,143,900
Consols of 1868	Purchased	6	4,794,050		4,794,050
	Redeemed	6	37,391,500	10,350	37,401,850
	Converted	6	211,750		211,750
	Exchanged	6	44,900		44,900
	Total		42,442,200	10,350	42,452,550
Total of 6 per cents			1,706,643,350	270,050	1,706,913,400
Texan Indemnity Stock	Redeemed	5	232,000		232,000
Loan of 1858	Redeemed	5	6,041,000		6,041,000
	Converted	5	13,957,000		13,957,000
	Total		19,998,000		19,998,000
10-40s of 1864	Redeemed	5	192,298,950	79,500	192,378,450
	Exchanged	5	2,089,500		2,089,500
	Total		194,388,450	79,500	194,467,950

No. 21.—*TOTAL AMOUNT of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1885*—Continued.

Title of loan.	How retired.	Rate of interest.	From May, 1869, to June 30, 1884.	During fiscal year.	To June 30, 1885.
		Per ct.			
Funded loan of 1881	Purchased	5	$43,599,000		$43,599,000
	Redeemed	5	72,655,650	$36,100	72,691,750
	Total		116,254,650	36,100	116,290,750
Total of 5 per cents			330,873,100	115,600	330,988,700
Funded loan of 1907	Purchased	4	1,500,000		1,500,000
	Redeemed	4	1,418,850		1,418,850
	Total		2,918,850		2,918,850
Loan of July and August, 1861, continued.	Redeemed	3½	127,342,350	52,250	127,394,600
Loan of 1863—continued	Redeemed	3½	37,188,550	18,000	37,206,550
	Exchanged	3½	13,231,650		13,231,650
	Total		50,420,200	18,000	50,438,200
Funded loan of 1881—continued	Redeemed	3½	108,622,100	230,500	108,852,600
	Exchanged	3½	292,349,600		292,349,600
	Total		400,971,700	230,500	401,202,200
Total of 3½ per cents			578,734,250	300,750	579,035,000
Loan of July 12, 1882	Redeemed	3	64,862,250	45,282,200	110,144,450
Total purchased			448,949,050		448,949,050
Total redeemed			1,848,649,400	45,968,600	1,894,618,000
Total converted			77,956,600		77,956,600
Total exchanged			308,476,750		308,476,750
Aggregate			2,684,031,800	45,968,600	2,730,000,400

No. 22.—*BONDS of the LOANS given in STATEMENT No. 21 RETIRED prior to May, 1869.*

Title of loan.	How retired.	Rate of interest.	Amount.
		Per cent.	
Texan Indemnity Stock	Redeemed	5	$4,748,000
Oregon War Debt	Redeemed	6	145,850
10-40s of 1864	Purchased	5	1,551,000
Total			6,444,850

No. 23.—*MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1885.*

Loan.	Call.	When matured.	Amount called.	Redeemed.	Outstanding.
5-20s of 1862	1 to 23	Dec. 1, 1871, and subsequent dates.	$391,600,100	$391,264,250	$335,850
5-20s of March, 1864	24	Nov. 13, 1875	946,600	946,600	.....
5-20s of June, 1864	24 to 31	Nov. 13, 1875, and subsequent dates.	58,046,200	57,997,650	48,550
5-20s of 1865	31 to 46	Feb. 15, 1876, and subsequent dates.	152,533,850	152,496,700	37,150
Consols of 1865	47 to 75	Aug. 21, 1877, and subsequent dates.	202,631,750	202,403,500	228,250
Consols of 1867	76 to 95	Apr. 1, 1879, and subsequent dates.	309,846,150	309,372,050	474,100
Consols of 1868	96	July 4, 1879	37,420,300	37,333,500	86,800
10-40s of 1864	97 to 99	July 9, 1879, and subsequent dates.	192,476,800	192,377,450	99,350
Loan of 1858	100	July 23, 1879	260,000	260,000	.....
Funded Loan of 1881	101	May 21, 1881	25,030,150	25,017,900	12,250
	103	Aug. 12, 1881	10,121,800	10,057,450	64,350
	104	Oct. 1, 1881	28,184,500	28,062,600	121,900
Total	.....	.....	63,336,450	63,137,950	198,500
Loan of 1863	102	July 1, 1881	4,687,800	4,655,050	32,750
Loan of July and August, 1861.	102	July 1, 1881	12,947,450	12,791,200	156,250
	105	Dec. 24, 1881	20,031,550	20,029,550	2,000
Loan of July and August, 1861, continued at 3½ per cent.	106	Jan. 29, 1882	20,184,900	20,182,850	2,050
	107	Mar. 13, 1882	19,574,100	19,560,150	13,950
	108	Apr. 8, 1882	20,546,700	20,510,000	36,700
	109	May 3, 1882	5,086,200	5,071,200	15,000
	110	May 10, 1882	5,010,200	5,004,900	5,300
	111	May 17, 1882	5,096,550	5,096,550	.....
	112	June 7, 1882	15,109,950	15,026,350	83,600
	113	July 1, 1882	11,217,500	11,173,500	44,000
Total	.....	.....	121,857,650	121,655,050	202,600
Loan of 1863 continued at 3½ per cent.	114	Aug. 1, 1882	15,024,700	15,022,550	2,150
	115	Sept. 13, 1882	16,304,100	16,291,000	13,100
	116	Oct. 4, 1882	3,269,650	3,265,150	4,500
Total	.....	.....	34,598,450	34,578,700	19,750
Funded Loan of 1881 continued at 3½ per cent.	117	Dec. 23, 1882	25,822,600	25,745,400	77,200
	118	Jan. 18, 1883	16,119,850	16,104,150	15,700
	119	Feb. 10, 1883	15,221,800	15,164,500	57,300
	120	May 1, 1883	15,215,350	15,195,950	19,400
	121	Nov. 1, 1883	30,753,350	30,620,250	133,100
Total	.....	.....	103,132,950	102,830,250	302,700
Loan of July 12, 1882.	122	Dec. 1, 1883	15,272,100	15,102,100	170,000
	123	Dec. 15, 1883	15,133,650	15,015,850	117,800
	124	Feb. 1, 1884	10,208,850	9,960,900	247,950
	125	Mar. 15, 1884	10,047,850	9,991,050	56,800
	126	May 1, 1884	10,093,100	9,941,550	151,550
	127	June 20, 1884	10,010,250	9,975,250	35,000
	128	June 30, 1884	10,151,050	10,055,050	96,000
	129	Aug. 1, 1884	10,040,800	9,816,600	224,200
	130	Sept. 30, 1884	10,050,100	9,969,900	80,200
	131	Nov. 1, 1884	10,330,750	10,263,950	66,800
Total	.....	.....	111,338,500	110,092,200	1,246,300

No. 24.—*EXPENSES INCURRED in the REDEMPTION of NATIONAL-BANK NOTES during the fiscal year* 1885.

Charges for transportation		$85,255 48
Costs for assorting:		
Salaries	$93,371 82	
Printing and binding	1,670 77	
Stationery	1,114 19	
Contingent expenses	444 90	
		96,601 68
Total		181,857 16

No. 25.—*NATIONAL-BANK NOTES RECEIVED for REDEMPTION during each MONTH of the FISCAL YEAR* 1885, *from the PRINCIPAL CITIES and OTHER PLACES.*

City from which received.	1884.						1885.						Total.	Per cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York	$7,072,000	$5,871,000	$4,216,000	$5,026,000	$4,905,000	$4,924,000	$9,703,000	$5,443,000	$4,087,000	$7,077,000	$8,535,000	$8,550,000	$75,409,000	50.20
Boston	1,798,000	1,535,000	1,416,000	2,703,000	3,094,000	3,200,000	3,569,000	1,778,000	2,298,000	1,560,000	1,789,000	2,733,000	27,473,000	18.29
Philadelphia	500,000	463,000	525,000	627,000	692,000	897,000	808,000	559,000	441,000	597,000	572,000	539,000	7,220,000	4.81
Chicago	384,000	387,000	382,000	436,000	433,000	402,000	441,000	258,000	426,000	362,000	369,000	278,000	4,558,000	3.03
Cincinnati	190,000	100,000	139,000	219,000	142,000	134,000	161,000	118,000	134,000	131,000	136,000	306,000	1,910,000	1.27
Saint Louis	74,000	70,000	93,000	101,000	67,000	90,000	82,000	83,000	77,000	90,000	83,000	67,000	977,000	.65
Baltimore	288,000	166,000	256,000	213,000	354,000	396,000	458,000	230,000	249,000	278,000	364,000	453,000	3,705,000	2.47
New Orleans	26,000	42,000	45,000	68,000	76,000	58,000	32,000	50,000	53,000	59,000	44,000	1,510,000	2,063,000	1.37
Providence	178,000	113,000	121,000	164,000	135,000	246,000	277,000	232,000	204,000	237,000	179,000	207,000	2,293,000	1.53
Pittsburgh	62,000	67,000	66,000	60,000	51,000	73,000	50,000	43,000	58,000	56,000	51,000	46,000	683,000	.46
Other places	2,314,000	2,400,000	1,488,000	1,590,000	1,523,000	1,821,000	2,302,000	2,178,000	2,169,000	2,102,000	2,068,000	1,963,000	23,918,000	15.92
Total	12,886,000	11,214,000	8,747,000	11,207,000	11,472,000	12,241,000	17,883,000	10,972,000	10,196,000	12,549,000	14,190,000	16,652,000	150,209,000	100.00

No. 26.—*Number of PACKAGES of NATIONAL-BANK NOTES RECEIVED and DELIVERED during the fiscal year* 1885.

Packages of unassorted National-Bank Notes received for redemption	21,867
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to National Banks	21,790
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	39,479

No. 27.—*CREDITS given to NATIONAL BANKS in their REDEMPTION ACCOUNTS during the fisca year* 1885.

Deposits in 5 per cent. account:		
Lawful money of the United States deposited by them with Assistant Treasurers of the United States	$106,264,901 13	
United States Notes received from them by express	4,503,141 79	
National-Bank Notes received from them by express	6,376,897 26	
		$117,144,940 18
Deposits in reducing account		17,895,715 00
Deposits in liquidating account		9,343,231 00
Total		144,383,886 18

No. 28.—*MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED during the fiscal year* 1885.

By Transfer Checks on Assistant Treasurers of the United States	$105,840,234 80
By United States Notes forwarded by expresss	19,236,730 27
By Fractional Silver Coin forwarded by express	135,773 22
By Standard Silver Dollars forwarded by express	482,500 35
By Redemptions at the Counter	3,848,090 50
By Credits to Assistant Treasurers and Depositaries of the United States in general account	13,944,370 50
By Credits to National Banks in their redemption accounts	6,443,697 26
Total	149,931,396 90

No. 29.—*DEPOSITS made by NATIONAL BANKS for the RETIREMENT of their CIRCULATION during the fiscal year* 1885.

Month.	Under section 4, act of June 20, 1874, as modified by act of July 12, 1882.			Under section 5222 of the Revised Statutes.	Under section 6, act July 12, 1882.	On account of insolvent banks.	Total deposits.
	Lawful money.	Proceeds of called bonds.	Total deposits under section 4.				
1884.							
July	$394,140	$1,361,815	$1,755,955	$62,300	$158,600	.....	$1,976,855
August	489,300	1,247,600	1,736,900	.....	139,730	$71,250	1,947,880
September	697,000	1,726,950	2,423,950	113,586	530,100	.....	3,067,636
October	1,189,905	626,050	1,815,955	176,950	336,400	.....	2,329,305
November	883,200	4,520,295	5,403,495	572,200	418,050	.....	6,393,745
December	813,515	307,760	1,121,275	377,790	370,190	218,240	2,087,495
1885.							
January	1,073,500	78,020	1,151,520	747,890	168,300	.....	2,067,710
February	524,000	.....	524,000	563,140	712,000	80,000	1,879,140
March	179,470	39,130	218,600	548,200	207,920	10,000	984,720
April	161,420	18,000	179,420	549,390	159,210	68,000	956,020
May	431,650	33,750	465,400	545,505	991,350	4,000	2,006,255
June	1,065,495	33,750	1,099,245	366,200	528,230	.....	1,993,675
Total	7,902,595	9,993,120	17,895,715	4,623,151	4,720,080	451,490	27,690,436

No. 30.—*REDEMPTION of NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS, to JUNE* 30, 1877, *and by FISCAL YEARS to* 1885.

Period.	Failed.	Liquidating.	Reducing.	Total.
To June 30, 1877	$6,098,281 80	$14,106,006 45	$50,720,719 00	$70,925,007 25
Fiscal year 1878	752,497 50	1,810,752 00	9,446,626 00	12,009,875 50
Fiscal year 1879	636,613 50	1,554,086 50	5,866,001 00	8,056,701 00
Fiscal year 1880	382,116 50	1,058,414 50	4,961,385 00	6,401,916 00
Fiscal year 1881	426,888 50	1,144,906 40	10,773,004 00	12,344,798 90
Fiscal year 1882	533,504 50	1,769,756 00	14,505,346 00	16,808,606 50
Fiscal year 1883	722,808 00	4,595,593 00	18,233,878 50	23,552,279 50
Fiscal year 1884	625,212 00	5,746,173 50	20,486,304 00	26,857,689 50
Fiscal year 1885	703,785 50	7,066,226 50	20,692,213 00	28,462,225 00
Total	10,881,707 80	38,851,914 85	155,685,476 50	205,419,099 15

No. 31.—*BALANCED STATEMENT of RECEIPTS AND DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY for the FISCAL YEAR* 1885.

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1884 ..	$6, 861, 741 03	By National-Bank Notes, fit for circulation, forwarded to National Banks by express..	$45, 634, 800 00
To packages on hand with unbroken seals June 30, 1884	48, 711 00	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency.....	98, 598, 170 00
To National-Bank Notes received for redemption	150, 209, 129 01	By Notes of failed and liquidating National Banks deposited in the Treasury of the United States	5, 591, 730 00
To "Overs" reported in National-Bank Notes received for redemption.....	17, 060 07	By United States Notes deposited in the Treasury of the United States	177, 350 00
		By packages referred, and moneys returned	329, 249 19
		By express charges deducted	612 25
		By counterfeit Notes rejected and returned	3, 560 00
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency...	3, 636 49
		By "Shorts" reported in National-Bank Notes received for redemption.....	6, 445 25
		By Cash Balance June 30, 1885..	6, 791, 087 93
Total	157, 136, 641 11	Total	157, 136, 641 11

No. 32.—*BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY from July* 1, 1874, *to June* 30, 1885.

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption	$1, 554, 639, 854 75	By National-Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express..	$667, 572, 391 00
To "Overs" reported in National-Bank Notes received for redemption.....	188, 063 74	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency.	744, 721, 192 00
		By Notes of failed and liquidating National Banks, deposited in the Treasury of the United States	125, 981, 337 00
		By United States Notes deposited in the Treasury of the United States	1, 709, 908 00
		By packages referred and moneys returned	7, 737, 854 52
		By express charges deducted ..	42, 139 31
		By counterfeit Notes rejected and returned	45, 799 25
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency...	83, 578 79
		By "Shorts" reported in National-Bank Notes received for redemption.....	142, 630 69
		By Cash Balance, June 30, 1885.	6, 791, 087 93
Total	1, 554, 827, 918 49	Total	1, 554, 827, 918 49

No. 33.—*STATEMENT showing the MONTHLY RECEIPTS from CUSTOMS at NEW YORK from April, 1878, to October, 1885, and the PERCENTAGE of EACH KIND of MONEY RECEIVED.*

Months.	Total receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
1878—April (18th to 30th)	$3,054,364	0.6	0.1	95.4	2.6	1.2
May	6,617,137	6.2	0.8	75.7	15.8	1.3
June	6,065,828	5.4	0.1	60.1	32.6	1.6
	15,737,329	4.8	0.4	73.3	19.9	1.4
July	8,201,698	4.6	0.1	65.0	29.1	1.2
August	10,249,459	4.3	0.3	71.0	23.5	0.9
September	9,199,455	4.7	0.3	75.1	18.6	1.3
October	8,387,976	5.2	0.4	64.6	28.6	1.1
November	6,824,556	5.9	0.3	63.7	28.6	1.5
December	6,264,674	60.3	0.3	13.1	24.9	1.4
	49,127,818	12.0	0.3	61.3	25.2	1.2
1879—January	7,659,000	6.1	0.1	3.9	20.4	69.4
February	8,236,000	2.2	0.3	0.5	6.1	90.8
March	9,339,000	0.6	0.2	0.1	2.7	96.4
April	8,190,000	1.3	0.1	0.2	3.3	94.9
May	7,584,000	0.9	0.2	0.1	4.7	94.1
June	7,208,000	0.6	0.2	.....	6.2	93.0
	48,216,000	1.9	0.2	0.8	7.0	90.1
July	9,335,000	0.3	0.1	.....	15.1	84.5
August	10,565,000	0.4	0.3	.....	18.6	80.6
September	11,472,000	0.5	0.2	.....	20.8	78.5
October	10,979,000	19.5	0.1	.....	21.8	58.6
November	8,467,000	46.4	0.2	1.9	27.4	24.1
December	8,175,000	66.9	0.2	.....	23.4	9.4
	58,993,000	19.8	0.2	0.3	21.0	58.7
1880—January	11,969,000	68.3	0.2	.....	16.5	14.2
February	12,258,000	63.2	0.1	.....	21.8	14.9
March	14,477,000	69.0	0.1	.....	24.9	5.9
April	11,818,000	62.2	0.1	.....	29.7	7.9
May	9,852,000	52.1	0.2	.....	27.1	20.6
June	10,701,000	48.8	0.1	.....	32.9	18.1
	71,075,000	61.4	0.1	.....	25.3	13.2
July	13,301,000	57.7	0.1	.....	31.4	10.8
August	14,403,000	55.9	0.1	.....	37.8	6.1
September	12,859,000	49.9	0.1	.....	44.6	5.2
October	10,575,000	42.4	0.1	.....	51.9	5.4
November	9,081,000	45.0	0.1	.....	50.0	4.8
December	9,234,000	46.2	0.2	.....	47.8	5.8
	69,453,000	50.4	0.1	.....	42.9	6.5
1881—January	10,573,000	47.5	0.1	.....	45.1	7.2
February	11,221,000	44.5	0.1	.....	44.1	11.2
March	13,196,000	47.6	0.1	.....	47.1	5.1
April	11,684,000	44.5	0.1	.....	51.5	3.8
May	11,051,000	45.9	0.1	.....	50.9	3.0
June	11,013,000	39.3	0.1	.....	57.0	3.5
	68,738,000	45.0	0.1	.....	49.3	5.6
July	12,082,000	38.8	0.1	.....	57.9	3.1
August	15,206,000	43.5	0.1	.....	52.8	3.5
September	14,108,000	37.1	0.1	.....	60.7	2.1
October	13,019,000	35.8	0.1	.....	62.1	1.8
November	9,718,000	62.9	0.1	.....	33.8	3.2
December	10,973,000	77.1	0.1	.....	18.7	4.0
	75,106,000	47.6	0.1	.....	49.3	2.9

No. 33.—*STATEMENT showing the MONTHLY RECEIPTS from CUSTOMS, &c.*—Continued.

Months.	Total receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		Per cent.	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
1882—January	$13,393,000	72.9	0.1	.....	20.3	6.6
February	13,589,000	66.5	0.1	.....	24.8	8.6
March	14,000,000	75.6	0.1	.....	19.8	4.4
April	10,528,000	73.5	0.2	.....	22.2	4.0
May	11,986,000	70.7	0.2	.....	23.4	5.6
June	11,434,000	68.7	0.1	.....	23.4	7.8
	74,930,000	72.9	0.1	.....	21.2	5.8
July	13,730,000	66.5	0.1	.....	24.8	8.6
August	16,487,000	46.1	0.1	.....	48.2	5.6
September	14,695,000	38.8	0.1	.....	55.5	5.5
October	13,101,000	18.2	0.1	42.2	32.1	7.3
November	9,939,000	10.3	0.1	63.9	16.2	9.5
December	10,381,000	5.3	0.1	69.1	18.7	6.7
	78,333,000	33.6	0.1	24.3	34.8	7.1
1883—January	12,574,000	4.2	0.1	72.1	15.7	7.1
February	12,194,000	3.9	0.1	75.1	15.9	4.9
March	12,435,000	6.5	0.1	73.7	13.1	6.4
April	9,199,000	10.8	0.1	65.5	17.7	5.8
May	8,155,000	4.7	0.1	62.2	26.1	6.8
June	13,630,000	3.3	0.1	69.4	20.2	6.9
	68,187,000	5.3	0.1	70.5	17.7	6.4
July	14,609,000	2.3	0.1	79.1	13.0	5.4
August	13,290,000	2.7	0.1	73.2	18.0	5.9
September	12,050,000	3.2	0.1	77.8	13.9	5.0
October	11,616,000	2.9	0.1	75.8	16.4	4.8
November	8,928,000	3.1	0.1	67.6	22.5	6.6
December	9,338,000	2.8	0.1	71.3	19.4	6.4
	69,831,000	2.8	0.1	74.7	16.7	5.7
1884—January	11,768,000	2.4	0.1	66.2	23.7	7.5
February	12,069,000	2.1	0.1	67.5	22.0	8.3
March	11,447,000	1.8	0.1	60.7	26.4	10.9
April	9,850,000	2.5	0.1	56.9	26.8	13.6
May	9,289,000	3.3	0.1	46.5	35.3	14.7
June	9,459,000	3.1	0.1	40.0	35.6	21.2
	63,882,000	2.5	0.1	57.3	27.8	12.3
July	13,111,000	1.6	0.1	48.1	32.4	17.8
August	12,828,000	1.3	0.1	44.4	32.3	21.7
September	11,992,000	1.6	0.1	32.4	31.4	34.4
October	10,369.000	1.8	0.1	23.6	32.1	42.3
November	7,717,000	1.9	0.1	18.3	42.2	37.4
December	8,087,000	1.7	0.1	17.9	44.0	36.2
	64,104,000	1.6	0.1	33.1	34.8	30.3
1885—January	10,306,000	1.1	0.1	26.6	40.5	31.6
February	10,461,000	0.8	0.1	31.4	32.3	35.3
March	11,281,000	0.7	0.1	39.7	34.5	25.0
April	9,983,000	0.9	0.1	38.1	41.3	19.5
May	9,523,000	0.7	0.1	43.0	37.4	18.8
June	9,644,000	0.7	0.2	32.5	33.3	33.3
	61,198,000	0.8	0.1	35.2	36.5	27.4
July	11,821,000	0.7	0.2	28.8	23.6	46.6
August	12,700,500	0.6	0.3	47.4	13.5	38.2
September	12,167,000	0.7	0.3	63.4	9.8	25.8
October	10,771,000	0.8	0.2	70.8	11.3	16.8

No. 34.—*STATEMENT showing the amount of GOLD COIN and BULLION in the TREASURY, and of GOLD CERTIFICATES OUTSTANDING, at the end of each month from March,* 1878.

Date.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treasury cash.	Gold certificates in circulation.	Net gold in Treasury, coin and bullion.
1878.				
March 30	$120,106,317 17	$7,179,200	$50,704,200	$69,402,117 17
April 30	120,012,781 64	9,032,660	45,948,840	74,063,941 64
May 31	122,917,907 88	31,235,300	21,246,300	101,671,607 88
June 29	128,460,202 87	19,469,320	24,897,680	103,562,522 87
July 31	132,014,619 41	18,170,420	23,852,980	108,161,639 41
August 31	134,548,036 53	20,794,220	17,222,180	117,325,856 53
September 30	136,036,302 20	9,392,920	23,433,680	112,602,622 20
October 31	140,872,154 79	9,901,520	22,906,480	117,965,674 79
November 30	142,400,135 29	9,845,120	24,117,780	118,282,355 29
December 31	135,382,639 42	391,420	21,189,280	114,193,359 42
1879.				
January 31	133,756,906 65	544,020	17,082,680	116,674,226 65
February 28	133,265,559 43	400,220	16,379,280	116,886,279 43
March 31	133,416,125 85	50,740	16,253,960	117,162,165 85
April 30	134,520,140 48	62,140	15,710,460	118,809,680 48
May 31	136,680,260 14	33,580	15,380,120	121,300,140 14
June 30	135,236,474 62	133,880	15,279,820	119,956,654 62
July 31	135,517,483 25	43,800	15,196,900	120,320,583 25
August 31	141,546,390 52	120,000	15,008,700	126,537,690 52
September 30	169,606,995 03	67,700	14,843,200	154,763,795 03
October 31	171,517,713 65	213,400	14,377,600	157,140,113 65
November 30	160,443,436 80	183,740	13,195,460	147,247,976 80
December 31	157,790,321 84	740,960	11,596,140	146,194,181 84
1880.				
January 31	153,690,026 43	61,100	10,350,000	143,340,026 43
February 28	146,750,758 04	327,300	9,755,300	136,995,458 04
March 31	144,010,551 50	611,500	8,244,000	135,766,551 50
April 30	138,783,440 08	173,800	8,056,800	130,726,640 08
May 31	128,709,496 51	39,800	8,010,300	120,699,196 51
June 30	126,145,427 20	40,700	7,963,900	118,181,527 20
July 31	123,126,645 54	32,600	7,852,000	115,274,645 54
August 31	127,679,279 45	36,800	7,661,100	120,018,179 45
September 30	135,244,833 65	31,600	7,480,100	127,764,733 65
October 31	140,725,952 74	6,800	7,447,700	133,278,252 74
November 30	151,362,519 38	19,120	7,381,380	143,981,139 38
December 31	156,742,095 77	130,500	6,528,380	150,213,715 77
1881.				
January 31	154,544,209 15	50,080	6,491,400	148,052,809 15
February 28	173,038,253 01	312,080	6,229,400	166,808,853 01
March 31	173,668,163 08	142,900	6,028,900	167,639,263 08
April 30	170,319,754 53	1,400	5,961,200	164,358,554 53
May 31	163,770,158 17	36,320	5,876,280	157,893,878 17
June 30	163,171,661 25	23,400	5,759,520	157,412,141 25
July 31	154,911,475 21	1,700	5,748,120	149,163,355 21
August 31	169,495,521 94	3,800	5,397,120	164,098,401 94
September 30	174,361,344 52	9,600	5,239,320	169,122,024 52
October 31	172,989,829 17	3,700	5,204,220	167,785,609 17
November 30	178,225,303 41	8,300	5,199,620	173,025,683 41
December 31	172,617,467 38	.....	5,188,120	167,429,347 38
1882.				
January 31	165,152,788 62	7,900	5,180,220	159,972,568 62
February 28	173,757,874 07	15,800	5,172,320	168,585,554 07
March 31	166,457,356 93	.....	5,166,920	161,290,436 93
April 30	155,069,102 18	1,000	5,071,120	149,997,982 18
May 31	153,985,545 28	2,500	5,052,920	148,932,625 28
June 30	148,506,389 95	8,100	5,029,020	143,477,369 95
July 31	145,079,030 31	1,500	5,016,440	140,062,590 31
August 31	149,303,920 69	.....	4,992,040	144,311,880 69
September 30	152,739,106 43	.....	4,907,440	147,831,666 43
October 31	159,805,743 54	14,990,170	11,370,270	148,435,473 54
November 30	164,267,584 64	15,950,270	19,458,270	144,809,314 64
December 31	171,504,568 39	25,105,030	39,514,810	131,989,758 39
1883.				
January 31	173,317,834 35	25,107,300	47,669,640	125,648,194 35
February 28	177,661,630 86	32,296,270	42,554,470	135,107,160 86
March 31	184,752,713 90	31,525,210	43,444,510	141,308,203 90
April 30	187,837,441 93	32,935,420	48,398,200	139,439,241 93
May 31	193,310,043 00	23,869,000	59,591,940	133,718,103 00
June 30	198,078,567 68	22,571,270	59,807,370	138,271,197 68
July 31	202,774,035 16	23,383,440	60,068,600	142,705,435 16
August 31	204,172,975 33	28,445,200	54,547,540	149,625,435 33

No. 34.—*STATEMENT showing the amount of GOLD COIN and BULLION in the TREASURY and GOLD CERTIFICATES OUTSTANDING, &c.*—Continued.

Date.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treasury cash.	Gold certificates in circulation.	Net gold in Treasury, coin and bullion.
1883.				
September 29	$206,130,543 10	$27,480,300	$55,014,940	$151,115,603 10
October 31	209,429,939 90	31,252,760	52,076,180	157,353,759 90
November 30	216,133,327 54	27,035,300	58,897,620	157,235,707 54
December 31	219,014,739 63	27,446,780	63,585,140	155,429,599 63
1884.				
January 31	221,813,356 49	23,788,000	77,462,620	144,350,736 49
February 29	221,881,633 11	30,600,070	77,843,430	144,038,203 11
March 31	211,071,506 97	35,424,250	68,812,150	142,259,356 97
April 30	196,325,625 72	44,415,395	56,700,805	139,624,820 72
May 31	201,132,388 01	39,686,780	59,125,480	142,006,908 01
June 30	204,876,594 15	27,246,020	71,146,640	133,729,954 15
July 31	210,539,550 98	26,525,830	91,491,490	119,048,060 98
August 30	214,483,657 17	29,701,980	92,017,940	122,465,717 17
September 30	217,904,042 81	33,546,960	87,389,660	130,514,382 81
October 31	222,536,360 43	32,477,750	87,865,570	134,670,790 43
November 29	231,389,360 85	26,701,060	93,374,290	138,015,070 85
December 31	234,975,851 95	26,343,730	93,287,420	141,688,431 95
1885.				
January 31	237,167,975 84	22,299,150	111,980,380	125,187,595 84
February 28	240,029,843 24	40,426,930	112,683,290	127,346,553 24
March 31	241,440,796 37	37,689,990	115,967,540	125,473,256 37
April 30	243,162,194 81	28,625,290	125,234,800	117,927,394 81
May 29	244,363,543 59	14,371,350	128,553,010	115,810,533 59
June 30	247,028,625 25	13,593,410	126,729,730	120,298,895 25
July 31	249,367,595 20	17,322,320	123,289,000	126,078,595 20
August 31	250,257,417 89	16,606,230	123,885,490	126,371,927 89
September 30	251,251,114 54	22,249,240	118,137,790	133,113,324 54
October 31	251,359,349 29	31,115,850	109,020,760	142,338,589 29

No. 35.—*STATEMENT showing the AMOUNT of STANDARD SILVER DOLLARS COINED, in the TREASURY, and in CIRCULATION, and of SILVER CERTIFICATES OUTSTANDING, at the end of each month from March*, 1878.

Date.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1878.						
March 30	$1,001,500	$810,561			$810,561	$190,939
April 30	3,471,500	3,169,681		$63,000	3,106,681	301,819
May 31	6,486,500	5,950,451	$314,710	27,330	5,923,121	536,049
June 30	8,573,500	7,718,357	1,455,520	7,080	7,711,277	855,143
July 31	10,420,500	9,550,236	2,647,940		9,550,236	870,264
August 31	13,448,500	11,292,849	4,424,600	1,709,280	9,583,569	2,155,651
September 30	16,212,500	12,155,205	1,316,470	711,600	11,443,605	4,057,295
October 31	18,282,500	13,397,571	2,639,560	68,790	13,328,781	4,884,929
November 30	20,438,550	14,843,219	1,907,460	366,060	14,477,159	5,595,331
December 31	22,495,550	16,704,829	2,082,770	413,360	16,291,469	5,790,721
1879.						
January 31	24,555,750	17,874,457	2,170,840	400,340	17,474,117	6,681,293
February 28	26,687,750	19,505,767	1,976,320	331,860	19,173,907	7,181,983
March 31	28,774,950	21,558,894	2,074,830	251,700	21,307,194	7,216,056
April 30	31,155,950	23,694,563	1,779,340	197,680	23,496,883	7,461,387
May 31	33,485,950	26,181,045	1,922,820	444,140	25,736,905	7,304,905
June 30	35,801,000	28,147,351	2,052,470	414,480	27,732,871	7,653,649
July 31	37,451,000	29,151,801	2,014,680	771,170	28,380,631	8,299,199
August 31	40,238,050	30,678,464	1,976,960	1,304,890	29,373,574	9,559,586
September 30	42,634,100	31,559,870	3,045,130	1,176,720	30,383,150	11,074,230
October 31	45,206,200	32,322,634	4,531,479	1 604,371	30,718,263	12,883,566
November 30	47,705,200	32,839,207	5,173,188	1,894,722	30,944,485	14,865,993
December 31	50,055,650	33,168,064	4,888,658	3,824,252	29,343,812	16,887,586
1880.						
January 31	52,505,650	34,961,611	5,063,456	3,989,454	30,972,157	17,544,039
February 29	54,806,050	36,972,093	4,797,314	4,572,606	32,399,487	17,833,957
March 31	57,156,250	38,780,342	5,611,914	6,017,006	32,763,336	18,375,908
April 30	59,456,250	40,411,673	5,428,354	6,615,366	33,796,307	19,044,577
May 31	61,723,250	42,778,190	6,322,731	6,051,539	36,726,651	18,945,060
June 30	63,734,750	44,425,315	6,584,701	5,789,569	38,635,746	19,309,435
July 31	66,014,750	46,192,791	5,758,331	6,930,959	39,261,832	19,821,959
August 30	68,267,750	47,495,063	5,518,821	7,619,219	39,875,844	20,772,687
September 30	70,568,750	47,654,675	6,318,769	12,203,191	35,451,484	22,914,075
October 31	72,847,750	47,084,450	7,333,719	19,780,241	27,304,209	25,763,300
November 30	75,147,750	47,397,453	8,572,294	26,504,986	20,892,467	27,750,297
December 31	77,453,005	48,190,518	9,454,419	36,127,711	12,062,807	29,262,487
1881.						
January 31	79,753,005	50,235,102	9,985,583	36,814,637	13,420,465	29,517,903
February 28	82,060,005	52,939,460	10,856,463	37,027,797	15,911,663	29,120,545
March 31	84,359,505	55,176,158	10,733,085	39,445,815	15,730,343	29,183,347
April 30	86,659,505	58,044,826	11,522,208	39,157,932	18,886,894	28,614,679
May 31	88,959,505	60,518,273	11,988,710	38,784,540	21,733,733	28,441,232
June 30	91,372,705	62,544,722	12,055,801	39,110,729	23,433,993	28,827,983
July 31	93,622,705	64,246,302	11,181,088	40,802,892	23,443,410	29,376,403
August 31	95,922,705	65,948,344	11,516,432	46,061,878	19,886,466	29,974,361
September 30	98,322,705	66,092,667	11,559,730	52,590,180	13,502.487	32,230,038
October 31	100,672,705	66,576,378	7,488,900	58,838,770	7,737,608	34,096,327
November 30	102,972,705	68,017,452	7,089,880	59,573,950	8,443,502	34,955,253
December 31	105,380,980	69,589,937	6,359,910	62,315,320	7,274,617	35,791,043
1882.						
January 31	107,680,980	72,421,584	7,462,130	61,537,540	10,884,041	35,259,396
February 28	109,981,180	75,138,957	8,549,470	60,125,010	15,013,947	34,842,223
March 31	112,281,680	78,178,583	8,931,930	59,423,440	18,755,143	34,103,097
April 30	114,581,680	81,595,056	8,872,790	58,908,570	22,686,486	32,986,624
May 31	116,843,680	84,606,043	10,509,160	57,227,060	27,378,983	32,237,637
June 30	119,144,780	87,153,816	11,590,620	54,506,090	32,647,726	31,990,964
July 31	121,304,780	88,840,899	12,361,490	54,757,720	34,083,179	32,463,881
August 31	123,729,780	91,166,249	11,700,330	57,739,880	33,426,369	32,563,531
September 30	126,029,880	92,228,649	8,364,430	63,204,780	29,023,869	33,801,231
	128,329 880	92,414,977	7,987,260	65,620,450	26,794,527	35,914,903
	130,629,880	92,940,582	5,752,970	67,342,690	25,597,892	37,689,298
	132,955,080	94,016,842	4,405,000	68,443,660	25,573,182	38,938,238

No. 35.—*STATEMENT showing the AMOUNT of STANDARD SILVER DOLLARS COINED, &c.*—Continued.

Date.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1883.						
January 31	$135,405,080	$97,530,969	$4,306,650	$68,438,820	$29,092,149	$37,874,111
February 28	137,805,080	100,261,444	5,268,550	68,027,420	32,234,024	37,543,636
March 31	140,205,699	103,482,305	6,865,340	70,759,991	32,722,314	36,723,394
April 30	142,555,699	106,366,348	8,887,260	71,884,071	34,482,277	36,189,351
May 31	144,905,699	108,898,977	8,305,940	71,727,391	37,171,586	36,006,722
June 30	147,255,899	111,914,019	15,996,145	72,620,686	39,293,333	35,341,880
July 31	149,680,899	113,057,052	15,542,730	73,728,681	39,328,371	36,623,847
August 31	152,020,899	114,320,197	17,276,820	75,375,161	38,945,036	37,700,702
September 29	154,370,899	114,587,372	15,568,280	78,921,961	35,665,411	39,783,527
October 31	156,720,949	116,036,450	14,244,760	85,334,381	30,702,069	40,684,499
November 30	159,070,949	117,768,966	13,806,610	87,976,201	29,792,765	41,301,983
December 31	161,425,119	119,449,385	13,180,890	96,717,721	22,731,664	41,975,734
1884.						
January 31	163,775,119	123,474,748	13,179,020	96,958,031	26,516,717	40,300,371
February 29	166,125,119	126,822,399	13,890,100	96,247,721	30,574,678	39,302,720
March 31	168,425,629	129,006,101	20,488,585	95,919,576	33,086,525	39,419,528
April 30	170,725,629	130,314,065	20,876,250	95,497,981	34,816,084	40,411,564
May 31	173,035,629	132,626,753	19,936,620	97,363,471	35,263,282	40,408,876
June 30	175,355,829	135,560,916	23,384,680	96,427,011	39,133,905	39,794,913
July 31	177,680,829	137,692,119	25,265,980	95,138,361	42,553,758	39,988,710
August 30	180,030,829	140,615,722	26,903,230	94,228,691	46,387,031	39,415,107
September 30	182,380,829	142,058,787	26,769,470	96,491,251	45,567,536	40,322,042
October 31	184,730,829	142,926,725	30,814,970	100,741,561	42,185,164	41,804,104
November 29	187,180,829	144,745,075	28,951,590	104,988,531	39,756,544	42,435,754
December 31	189,561,994	146,502,865	23,302,380	114,865,911	31,636,954	43,059,129
1885.						
January 31	191,947,194	150,632,154	27,337,890	113,858,811	36,773,343	41,315,040
February 28	194,247,194	153,561,007	29,951,880	111,467,951	42,093,056	40,686,187
March 31	196,697,394	156,698,482	30,861,615	112,820,226	43,878,256	39,998,912
April 30	199,107,394	159,441,034	32,141,140	109,443,946	49,997,088	39,666,360
May 29	201,509,231	162,244,855	35,575,590	105,085,186	57,159,669	39,264,376
June 30	203,884,381	165,413,112	38,370,700	101,530,946	63,882,166	38,471,269
July 31	205,784,381	166,499,948	40,340,980	98,872,106	67,627,842	39,284,433
August 31	208,259,381	166,854,215	42,712,890	96,079,296	70,774,919	41,405,166
September 30	210,759,431	165,483,721	31,722,990	93,656,716	71,827,005	45,275,710
October 31	213,259,431	163,817,342	31,906,514	93,146,772	70,670,570	49,442,089

No. **36.**—*STATEMENT showing the amount of FRACTIONAL SILVER COIN in the TREASURY at the end of each month from May*, 1879.

Date.	Amount.	Date.	Amount.
1879.		1882.	
May 31	$6,813,589 32	August 31	$27,990,387 75
June 30	8,903,401 36	September 30	27,426,139 93
July 31	12,731,765 97	October 31	26,749,432 45
August 31	15,236,724 48	November 30	26,544,544 43
September 30	16,814,308 94	December 31	26,521,692 20
October 31	17,755,986 76		
November 30	18,432,478 13	1883.	
December 31	18,881,629 15	January 31	27,135,244 74
		February 28	27,507,275 78
1880.		March 31	27,865,993 79
January 31	20,204,809 83	April 30	28,068,628 88
February 29	21,179,312 32	May 31	28,303,196 20
March 31	21,989,814 48	June 30	28,486,001 05
April 30	22,767,672 95	July 31	28,058,141 67
May 31	23,577,091 99	August 31	27,819,711 70
June 30	24,350,481 80	September 29	26,750,161 13
July 31	24,975,713 52	October 31	26,712,424 15
August 31	25,152,971 89	November 30	26,969,614 40
September 30	24,799,925 40	December 31	27,224,126 33
October 31	24,629,489 89		
November 30	24,653,530 37	1884.	
December 31	24,769,057 32	January 31	28,014,414 76
		February 29	28,490,906 91
1881.		March 31	28,866,556 33
January 31	25,490,914 88	April 30	29,158,480 47
February 28	25,813,058 08	May 31	29,377,206 41
March 31	26,283,891 96	June 30	29,600,720 05
April 30	26,493,612 56	July 31	29,797,485 76
May 31	26,841,956 74	August 30	29,659,003 38
June 30	27,247,696 93	September 30	29,474,160 89
July 31	27,295,486 63	October 31	29,346,757 24
August 31	27,042,806 63	November 29	29,143,283 48
September 30	26,313,113 63	December 31	29,194,355 53
October 31	25,984,687 76		
November 30	25,918,252 00	1885.	
December 31	25,963,641 48	January 31	29,901,104 54
		February 28	30,244,836 12
1882.		March 31	30,632,326 20
January 31	26,567,873 37	April 30	30,944,048 81
February 28	26,896,906 26	May 29	31,694,364 80
March 31	27,187,680 67	June 30	31,236,899 49
April 30	27,439,183 93	July 31	25,355,020 23
May 31	27,755,923 33	August 30	24,724,287 43
June 30	28,048,630 58	September 30	23,641,893 79
July 31	28,153,956 16	October 31	22,965,535 70

No. 37.—*CHANGES during the fiscal year* 1885, *in the FORCE EMPLOYED in the TREASURER'S OFFICE.*

Total force of the Treasurer's office, June 30, 1884		280
Appointed	23	
Transferred to the Treasurer's office	3	
	—	26
Died	6	
Resigned	7	
Removed	5	
Transferred from the Treasurer's office	8	
	—	26
Total force of the Treasurer's office June 30, 1885		280

o. 38.—*APPROPRIATIONS made for and SALARIES paid to the force employed in the TREASURER'S OFFICE during the fiscal year* 1885.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	$275,000 00	$268,144 49	$6,855 51
eimbursable: Force employed in redemption of national-bank notes	81,560 00	76,615 39	4,944 61
Total	356,560 00	344,759 88	11,800 12

No. 39.—*LETTERS, TELEGRAMS, and MONEY PACKAGES, RECEIVED AND TRANSMITTED during the fiscal year* 1885.

Received by mail:	
Letters containing money, registered	15,104
Letters containing money, not registered	3,377
	18,481
Letters not containing money	118,489
Total	136,970
Transmitted by mail:	
Manuscript letters	6,979
Registered letters containing money	5,373
Printed forms filled in (inclosing checks)	37,445
Printed forms filled in (inclosing drafts)	20,750
Printed forms filled in (without inclosures)	161,789
Printed notices inclosing interest checks	246,244
Drafts accompanied by notices	50,127
Certificates of deposit (without forms)	34,194
Printed forms, circulars, and reports	38,259
Total	601,160
Telegrams received	407
Telegrams sent	710
Money packages received by express	36,226
Money packages sent by express	36,405
Post-office warrants signed and registered	74,659
Transfer orders issued	660

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF THE

REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, November 2, 1885.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year ended June 30, 1885:

After the transfer of the tonnage division to the Bureau of Navigation, this Bureau comprised but four divisions:

(1) Loan Division employed 1 chief and 20 clerks.
(2) Note and Coupon employed 1 chief and 27 clerks.
(3) Notes and Fractional Currency, 1 chief and 16 clerks.
(4) Receipts and Expenditures, 1 chief and 39 clerks.

The following is a

BRIEF SUMMARY

of the work done by them, respectively, during the fiscal year, exhibited in the appended statements, compared with the work of the preceding fiscal year:

LOAN DIVISION.

Year.	Issued.		Canceled.	
	Number of bonds.	Amount.	Number of bonds.	Amount.
1884	48, 172	$181, 174, 208 75	111, 831	$244, 840, 008 75
1885	39, 897	146, 517, 557 62	94, 897	228, 319, 807 62
Decrease	8, 275	34, 656, 651 13	16, 934	16, 520, 201 13

This shows a decrease of about 17 per cent. from the numbers and 19 per cent. in the volume of the *issues*, and about 15 per cent. in the numbers and between 6 and 7 per cent. in the value of the cancellations of the preceding fiscal year.

It is noteworthy that notwithstanding this general diminution there was an *increase* of $14,172,500 in the issue of 4 and 4½ per cent. Bonds, due to their absorption by various institutions for permanent investment.

Where the registered Bonds are held appears from the following consolidated statement of amount of Registered Bonds of the United States, amounting to $1,071,467,262, as follows:

Loan.	Foreign.	United States national banks.	Domestic.
3 per cent	$34,150 00	$147,576,150 00	$46,580,200 00
4 per cent	8,131,250 00	124,742,650 00	480,739,750 00
4½ per cent	3,762,500 00	51,402,250 00	143,874,850 00
Pacific Railroad	.....	.....	64,623,512 00
Total	11,927,900 00	323,721,050 00	735,818,312 00

Of the $735,818,312, under the heading of "Domestic,"

Insurance Companies hold	$147,811,600
And Trust Institutions hold	97,574,100
	245,385,700

It also appears that of the entire $1,071,467,262 only $11,927,900, or little over 1 per cent., is held abroad.

BLANK BONDS in the BOND VAULT, CLASS THREE.

1884.	United States Coupons	$1,091,200
	United States Registered	536,771,300
	District of Columbia	3,034,500
	Total	540,897,000
	Received during the fiscal year	82,100,000
	Total in vault	622,997,000
	Issued during the year	146,479,100
1885.	June 30, in vault	476,517,900
1884.	June 30, in vault	540,897,000
	Decrease of blank bonds	64,379,100

THE NOTE AND COUPON DIVISION

arranges, counts, examines, and registers all Treasury notes, bonds, coupons, and interest checks redeemed.

Its work during the fiscal year compares with the preceding year thus:

Year.	Work.	Number.	Amount.
1885	Treasury notes, &c	4,881	$38,752,090 00
1884	.....do	3,854	28,014,800 00
	Increase	1,027	10,737,290 00
1885	Interest checks	370,753	58,951,928 29
1884	.....do	370,152	61,668,902 80
	Increase in number	601	.....
	Decrease in amount	.....	2,716,974 51
1885	Redeemed United States bonds	432,049	.....
	Attached coupons	20,121,636	.....
	Total	20,553,685	239,921,000
1884	Redeemed United States bonds	72,383	.....
	Attached coupons	3,216,379	.....
	Total	3,288,762	49,648,950
	Increase	17,264,923	190,272,050
1885	Detached coupons redeemed, arranged, and registered	6,350,490	.....
1884	.....do	7,443,805	.....
	Decrease	1,093,315	.....

examines, counts, records, cancels, and destroys the redeemed United States notes, gold certificates, silver certificates, demand notes, refunding certificates, and fractional currency.

Its work in the fiscal year of 1885 amounted to 25,483,099 pieces; value, $126,833,479.13.

In 1884 there were 22,086,062 pieces; value, $130,738,739.

Showing in the work of the past year an increase of 3,497,037 pieces and a decreased value $3,905,259.87.

Out of this, 109,674 pieces of fractional currency, worth $19,375, were redeemed during the year.

4.—THE RECEIPTS AND EXPENDITURES DIVISION

has to register all warrants for expenditures and repayments on account of—

Civil,
Diplomatic,
Public debt,
Customs,
Internal revenue,
Interior Department (Pensions and Indians),
War,
Navy,
Interior civil,
Diplomatic,
Judiciary,
Quarterly salaries, and
Treasury expenditures and receipts;

to register drafts, pass requisitions, and furnish certificates to auditing officers.

Its work for the fiscal year ended June 30 was—

	Expenditure warrants.	Receipts warrants.
Fiscal year ended June 30, 1885	48,511	19,980
Fiscal year ended June 30, 1884	42,478	13,197
Increase	6,033	6,783

REQUISITIONS PASSED and ACCOUNTS FURNISHED to AUDITING OFFICERS, and DRAFTS.

Year.	Requisitions registered.	Drafts registered.
1885	15,297	52,788
1884	15,150	84,811
Increase	147	.....
Decrease	.....	32,023

PAGES of JOURNAL ENTRIES.

	Pages.
1885	7,356
1884	6,432
Increase	924

REGISTERED TRANSCRIPTS.

Under sections 886 and 887, Revised Statutes, transcripts of accounts are required in suits, in cases of delinquency of public officers. The labor devolved upon this office is very great, and increases year by year. Over 200 requests for transcripts received from the various accounting officers were answered during this fiscal year. Each transcript involves the copying of from ten to five hundred pages. The report in relation to the French and American Claims Commission had 1,930 pages, and the Star Route case was equally large.

Appended to the detailed statement of the work thus summarized will be found a statement of the receipts and expenditures of the Government under the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes for the fiscal year ending June 30, 1885, and of public expenditure for the entire period of our national history, conforming to the provision of law.

At the beginning of the present fiscal year the number of clerks in this office was made to conform to the provision of appropriations for the current year.

Since then it has been found possible to still further reduce expenses by consolidating the Notes and Currency with the Note and Coupon Division, and dispensing with the services of two division chiefs at $2,000 each per annum, thus saving $4,000 per annum; and of—

First-class clerks	5
Second-class clerks	2
Third-class clerks	2
Fourth-class clerks	1
Coypists	11
Total reduction on November 1, 1885	21
Estimates for the fiscal year 1886	$136,250
Appropriation for fiscal year 1885	162,450
Making a saving in next year's expenses of	$26,200

In accordance with suggestions from this office the Spanish Indemnity Fund was transferred into the Treasury to be disbursed, and the account to be opened and hereafter kept, as other public receipts and expenditures, conformably to law.

To make clear and adequate to the demands of the future, the debtor

and creditor statements of public moneys in this office requires that certain entries should be made regarding the

Naval Pension Fund,
Surplus Revenue Deposits with certain States,
Railway Bond Subsidies and the Amounts for the
Revolutionary War debt, purchase of Texas and sundry other accounts, making $116,105,081.45,

which have been examined and determined. (Finance Report 1876, p. 18.)

It is respectfully suggested that, under section 248, United States Revised Statutes, ample power has been conferred on the Secretary of the Treasury to authorize and direct the proper entries to be made to correct all errors in public accounts growing out of wrong classification, erroneous entries, and neglect to make them at the proper time, which do not involve any expenditure of money not authorized by law.

Should the long delay and publicity respecting what have been called "unavailables," &c. (see Finance Report of 1871, page 20 *et seq.*), lead the Secretary to hesitate about exercising that authority, it seems probable that upon his calling the attention of Congress to the matter any needful authority to the Secretary and Register would be readily given to reduce to simplicity and accuracy the account-keeping of the Department.

I think it my duty to invite your attention to the following facts, viz:

This Office, the final account and record keeper of the Government, is called upon for statements of the costs of public lands and buildings, accounts of expenditures for which have never been kept in any systematic, condensed, and regular manner.

Titles for the lands and accounts of expenditures for buildings, public grounds and property, are scattered here and there through the Departments and Bureaus, making search therefor and securing accountability of defaulting agents very difficult, if not impracticable, for effective action in the prevention of losses to the Government. For example, the cost of public buildings and grounds belonging to the United States in this District, amounting to some $88,537,311, would have to be sought for in every Department.

All disbursements of public funds should be under the supervision of the Treasury Department through its disbursing and accounting officers. As a check upon accumulations in any hands of unnecessarily large amounts of funds, I recommend that personal accounts with all disbursing officers of every branch of the service be kept in the Treasury Department, and that frequent and regular settlements be made imperative. Almost every loss hitherto by the Government through its disbursing agents has resulted from the absence of any enforcement of such requirements as above recommended. The irregularities in various important expenditures recently brought to light by the investigations of the First Auditor demonstrate the necessity of increased rigor and promptitude in securing larger responsibility in the disbursement of all public funds.

Conformably to this view, all like funds should follow the same rule for disbursement and accounting recently adopted in the case of the Spanish Indemnity.

This office of late, with much careful research and labor, has been preparing a history of the payments upon awards for

FRENCH SPOLIATIONS,

which is now nearly finished, and will comprise those for 1803, about 75 royal 8vo. pages; for 1819, about 100 royal 8vo. pages; for 1831, about 600 royal 8vo. pages; say, 775 pages.

This and other searches have brought to my attention the imperative necessity of *prompt provision for the preservation of existing files and public records.*

As this is the final office to which financial records in the Treasury Department must gravitate, I have felt it a pressing duty to give the matter special attention.

FILES ROOMS.

Naturally the first step was to ascertain what filing room the bureau controlled.

The following shows this:

I find six spaces, by courtesy called "rooms," in the attic of this building, containing—

	Cubic feet.
Space	32,884
Deduct for passages	12,884
Leaves storage capacity	20,000

In the basement we have three rooms:

	Cubic feet.
Room No. 4 to No. 16, a long fire-proof room with iron shelves and doors to the cases, contains	28,992
Deduct passages	18,992
Leaves for storage room, say	10,000

In this fire-proof room such files are kept as are constantly called for for reference, at the rate, say, of 2,000 per day.

The remainder of the files on this floor are kept in rooms 41 to 45, under the steps of the great west entrance to the building.

	Cubic feet
These two rooms' spaces contain	51,830
Deduct for passage-ways, say	21,830
Leaves available	30,000
Add for upstairs, above shown	20,000
Makes total storage room belonging to this Bureau	50,000

Of this 50,000 cubic feet about 10,000 cubic feet consist of nooks and corners under the attic roof and out in the hallway unfit for use. Probably the material now crammed into it, by a judicious disposition of old bulky Customs and Internal-revenue reports, could be condensed to that extent, thus leaving practically 40,000 cubic feet of room for use.

Of this 40,000 cubic feet only 5,000, at the outside, remain available for future use, while into it a stream of files and records are daily pouring of from 100 to 200 cubic feet per month.

The condition in which I find these files is as follows:

Into all this space of 40,000 cubic feet the most precious and the least precious files and papers are jammed and crammed with as much care as possible, but exposed to insects, vermin, dust, disintegration, water, and the casualties of fire. The exposed ends of files, the wooden shelves, and the frames upon which they lie are very combustible, and should they take fire would burn with a fury hard to subdue, generating heated air and gases likely to destroy the building.

To remedy this state of things and preserve from destruction existing files and records in these rooms, I recommend that they be placed in suitable sheet-metal cases to keep them free from dust, vermin, and exposure to ignition; that light frames, made of gas-pipe with metallic shelves, be substituted for the wooden shelves, and provision be made of light lock-bars, to be locked across the ends of the file-boxes on the shelves to prevent access for abstraction of the contents of the boxes without the use of keys in charge of the attendants.

The total cost of thus securing the files and records in this office, which are exposed as I have described, should not exceed $3 per cubic foot. Thus:

	Cubic feet.
For the existing files	35,000
For the yet available space	5,000
Makes to be thus provided	40,000
40,000 cubic feet, at $3 per foot	$120,000

This estimate is made upon rates for such work now obtainable in Washington by the hundred cases. With proper study and care in arranging for large cases this ought to be reduced at least to $80,000.

Beyond the urgent necessity of providing for the care of existing and immediately prospective files and records,

FILE-ROOM SPACE FOR THE NEAR FUTURE

must be provided for this Bureau.

As I have shown, there is not left to exceed 5,000 cubic feet of storage room for files and records; and records are coming to us at the rate of, say, from 100 to 200 cubic feet per month.

More than ten years ago my predecessor called the attention of the Department to the necessity for making early provision for this want.

The wretched and exposed condition in which they now are, shows he was right in so doing.

Observation as to other Bureaus in the Treasury Department and in other Departments of the Government, showing their records in like condition and peril, point to the probability that Congress ere long will provide a Hall of Records for disposing and safe-keeping of these archives.

But this leads me to suggest that, even with such a provision, the Treasury Department, for the convenience and dispatch of business, will require, near at hand, an ample depository for such records as are constantly required for reference.

I am indebted to the Hon. James McGrath, of Missouri, for the following suggestion, viz:

"For such I can think of no more desirable or available space than that from the top of the grass surface in the two interior courts down 10 feet, with a passage all around, next to walls of the building, two rooms 80 by 120 feet floor, with illuminated tile roofs at about the level of the present grass surface, could make perfectly dry, accessible, well-lighted, well-ventilated fire and water proof rooms, and affording nearly 200,000 cubic feet of space for files and communications, or nearly four times the entire room at the disposal of this Bureau. The cost would be quite trifling for such a work."

In closing this report I must say that the system of keeping the public accounts is as perfect as human wisdom has been able to devise, as is evidenced by reference to the accompanying table, on page 708, which shows the entire cash receipts of the Government from March, 1789, to June 30, 1885, amounting to $21,649,805,641.27, and disbursements of $21,128,011,615.01 for the same period, leaving the cash balance in hand of the United States Treasurer, as per his report of June 30, 1885, of $521,794,026.26, without the difference of one cent.

In keeping of these vast accounts, especially during the period from 1861 to 1880, extraordinary labors were devolved upon the Treasury. Some irregular classifications of accounts occurred, to which the honorable Secretary of the Treasury called the attention of Congress in his Finance Report of 1871, page 20, and in subsequent reports. These irregularities were carefully scrutinized by a committee of Congress, and a report made by Senate Committee on Finance, Forty-fourth Congress, first session, on the subject, recommending appropriate legislation. It is earnestly hoped that this subject may receive prompt attention.

Justice to my able and indefatigable assistant, Mr. Ros. A. Fish, requires that I should testify to his zeal and diligence in the discharge of his duties. Nor can I omit to speak of the zeal displayed by the chiefs and many of the clerks in all the divisions of this Bureau.

I have not yet completed a system of personal reports which will enable me to conform to the requirements of law grading the clerical force in this Bureau according to the zeal, capacity, and fidelity they display in the discharge of their duties.

Very respectfully, your obedient servant,

W. S. ROSECRANS,
Register.

Hon. DANIEL MANNING,
Secretary of the Treasury.

STATEMENTS.

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*(As required by the standing order of the House of Representatives, of December 30, 1791 and section 237 of the Revised Statutes.)

LOAN DIVISION.

Total number of coupon and registered bonds issued	39,926
Total number of coupon and registered bonds canceled	94,897

AMOUNT ISSUED.

Direct issue (coupon)	$22,050 00
Direct issue (registered)	64,850 00
Registered bonds issued in exchange for coupon bonds	14,388,500 00
Registered and coupon bonds issued upon transfers (including Spanish indemnity)	132,042,157 62
Total	146,517,557 62

AMOUNT CANCELED.

Actual redemption of coupon and registered bonds	81,889,150 00
Coupon bonds converted into registered	14,388,500 00
Registered bonds transferred	132,042,157 62
Total	228,319,807 62
Amount of canceled coupon bonds (received for exchange and redemption) delivered to note and coupon division	13,446,050 00

A synopsis of the vault account shows that the amount of blank bonds on hand of the different loans July 1, 1884, was:

Coupon bonds	$1,091,200 00
Registered bonds	536,771,300 00
District of Columbia bonds	3,034,500 00
Received during the year:	
From the Secretary of the Treasury	80,300,000 00
From Commissioners District of Columbia	1,800,000 00
	622,997,000 00

Accounted for as follows:

United States coupon bonds, original issue	$18,300 00
United States coupon bonds issued in exchange	1,200 00
United States registered bonds issued (exclusive of Spanish indemnity)	144,390,850 00
District of Columbia coupon bonds issued	3,750 00
District of Columbia registered bonds issued	2,065,000 00
On hand June 30, 1885:	
United States coupon bonds	1,071,700 00
United States registered bonds	472,680,450 00
District of Columbia bonds	2,765,750 00
	622,977,000 00

The issues show a decrease of 8,275 bonds and $34,656,651.13 in amount as compared with the previous year.

While the registered portion of the 4 and 4½ per cent. loans has been increased $14,172,500 during the year by the conversion of coupon bonds, the number of interest checks has materially decreased, owing to the fact that a majority of the small ledger accounts are being absorbed by trust and savings institutions for permanent investment. The dividends of interest declared during the year have called for 246,244 Treasury checks in payment, being, for reasons above assigned, 26,300 less than for last year.

The work of the division is now chiefly confined to the current stock transactions, consisting of the daily issue of bonds received for transfer, journal and ledger entries, and the preparation of quarterly dividends of interest. In the adoption from time to time of methods that have proved

most practical in the performance of these duties, it is believed that the business requirements have been as nearly perfected as possible. During the rapid refunding of our bonds there was quite an accumulation of "back work" on the "old loans." This has been mostly brought up and the records put in proper shape. A revision and recopying of old numerical registers and indexes is now in progress, and will make a ready and reliable reference when completed.

STATEMENT showing the NUMBER and AMOUNT of UNITED STATES BONDS ISSUED during the fiscal year ended June 30, 1885.

Loans.		Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Bonds issued.	Total amount issued.
3 percents of 1882	R.	.....	.....	$26,278,550 00	6,251	$26,278,550 00
4 per cent. consols, 1907	C.	$18,300	.....	1,200 00	153	19,500 00
	R.	39,850	$11,110,900	72,423,200 00	22,314	83,573,950 00
4½ per cent. funded, 1891	R.	.....	3,061,600	28,799,750 00	9,758	31,861,350 00
Pacific railroads	R.	.....	.....	2,677,000 00	674	2,677,000 00
5 per cent. funded District Columbia	R.	.....	28,000	25,000 00	53	53,000 00
3.65 per cent. funded District Columbia	C.	3,750	.....	.....	39	3,750 00
	R.	25,000	188,000	1,799,000 00	668	2,012,000 00
Spanish indemnity	R.	.....	.....	38,457 62	16	38,457 62
Total		86,900	14,388,500	132,042,157 62	39,926	146,517,557 62

STATEMENT showing the NUMBER and AMOUNT of UNITED STATES BONDS CANCELED during the fiscal year ended June 30, 1885.

Loans.		Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total No. bonds.	Total amount canceled.
3 per cents of 1882	R.	$80,978,800	.....	$26,278,550 00	26,941	$107,257,350 00
4 per cent. consols of 1907	C.	.....	$11,110,900	.....	25,093	11,110,900 00
	R.	.....	.....	72,424,400 00	27,664	72,424,400 00
4½ per cent. funded of 1891	C.	.....	3,061,600	.....	3,546	3,061,600 00
	R.	.....	.....	28,799,750 00	8,697	28,799,750 00
Pacific railroads	R.	.....	.....	2,677,000 00	636	2,677,000 00
July and August, 1861, 3½ per cent	R.	49,650	.....	.....	57	49,650 00
March 3, 1863, 3½ per cent	R.	24,600	.....	.....	33	24,600 00
5 per cent. funded, 3½ per cent	R.	355,800	.....	.....	284	355,800 00
5 per cent. funded, District of Columbia	C.	6,100	28,000	.....	35	34,100 00
	R.	.....	.....	25,000 00	25	25,000 00
3.65 per cent. funded, District of Columbia	C.	23,700	188,000	.....	498	211,700 00
	R.	.....	.....	1,799,000 00	678	1,799,000 00
Spanish indemnity	R.	.....	.....	38,457 62	16	38,457 62
1861—February 8, 6 per cent.	C.	1,000	.....	.....	1	1,000 00
	R.	.....	.....	.....	.....	.....
1861—July and August, 6 per cent	C.	48,650	.....	.....	91	48,650 00
	R.	4,550	.....	.....	6	4,550 00
1863—March 3, 6 per cent	C.	8,900	.....	.....	15	8,900 00
	R.	23,000	.....	.....	5	23,000 00
1881—Funded, 5 per cent	C.	36,400	.....	.....	90	36,400 00
	R.	61,700	.....	.....	22	61,700 00
1862—February 25, 6 per cent	C.	19,550	.....	.....	50	19,550 00
	R.	.....	.....	.....	.....	.....
1864—June 30, 6 per cent	C.	850	.....	.....	9	850 00
	R.	.....	.....	.....	.....	.....
1864—10.40's, 5 per cent	C.	51,350	.....	.....	75	51,350 00
	R.	29,500	.....	.....	15	29,500 00
1865—March 3, 6 per cent	C.	22,900	.....	.....	32	22,900 00
	R.	.....	.....	.....	.....	.....
1865—Consols, 6 per cent	C.	48,950	.....	.....	84	48,950 00
	R.	1,200	.....	.....	4	1,200 00
1867—Consols, 6 per cent	C.	75,350	.....	.....	160	75,350 00
	R.	5,500	.....	.....	2	5,500 00
1868—Consols, 6 per cent	C.	7,350	.....	.....	23	7,350 00
	R.	1,000	.....	.....	1	1,000 00
Oregon war debt	C.	2,800	.....	.....	9	2,800 00
Total		81,889,150	14,388,500	132,042,157 62	94,897	228,319,807 62

NOTE AND COUPON DIVISION.

STATEMENT of TREASURY NOTES, INTEREST CHECKS, CERTIFICATES, and COUPONS COUNTED, ARRANGED, REGISTERED, and EXAMINED.

Authorizing act.	No.	Amount.
One and two years 5 per cent. Treasury notes.		
March 3, 1863	98	$2,750 00
Three years 6 per cent. compound-interest notes.		
March 3, 1863, and June 30, 1864	286	6,820 00
Three years $7\frac{3}{10}$ per cent. Treasury notes.		
July 17, 1861	1	50 00
June 30, 1864, and March 3, 1865	29	2,150 00
	30	2,200 00
Gold certificates.		
March 3, 1863	219	583,120 00
Currency certificates of deposits.		
June 8, 1872	4,246	38 155,000 00
Interest checks.		
July 17 and August 5, 1861 (6 per cent.). Final dividend	3	97 50
Continued at 3½ per cent	14	800 60
March 3, 1863 (6 per cent.). Final dividend	2	31 50
Continued at 3½ per cent	19	1,411 35
Funded loan of 1881 (5 per cent.)	28	5,146 87
Final dividend	7	1,646 53
Continued at 3½ per cent	93	6,982 09
Loan of 1882 (3 per cent.)	36,586	11,483,597 71
Funded loan of 1891 (4½ per cent.)	71,245	13,104,451 76
Consols of 1907 (4 per cent.)	256,820	27,900,454 80
District of Columbia (3.65 per cent.)	1,575	605,656 50
Funded	138	32,555 00
Pacific railroads	4,223	5,809,096 08
Total	370,753	58,951,928 29

REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically	1,853,377
Registered	2,537,182
Examined	1,959,931

REDEEMED UNITED STATES BONDS with COUPONS ATTACHED, EXAMINED, REGISTERED and SCHEDULED.

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
July 17 and August 5, 1861	6,647	$4,359,250	22,696
February 25, 1862	979	272,550	14,032
March 3, 1863	29,371	21,275,850	38,372
March 3, 1864 (10–40)	4,796	3,108,650	216,711
June 30, 1864	841	374,600	14,839
March 3, 1865, first series, May and November	103	100,150	3,241
March 3, 1865, second series, consols, 1865	219	208,150	6,772
March 3, 1865, third series, consols, 1867	121,519	57,542,050	2,114,028
March 3, 1865, fourth series, consols, 1868	45,914	20,851,150	812,361
Funded loan of 1881	40,601	37,760,300	187,186
Funded loan of 1891	35,893	30,680,400	1,416,546
Consols of 1907	144,474	63,097,250	15,213,138
District of Columbia	692	290,650	61,714
Total	432,049	239,921,000	20,121,636

NOTE AND FRACTIONAL CURRENCY DIVISION.

STATEMENT showing the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, SILVER CERTIFICATES, GOLD COIN CERTIFICATES, DEMAND NOTES, 4 PER CENT. REFUNDING CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, and DESTROYED for the year ending June 30, 1885.

	Number.	Amount.
United States notes, new issue	70,853	$742,196 00
United States notes, series 1869	777,875	10,900,383 00
United States notes, series 1874	79,473	2,707,902 00
United States notes, series 1875	1,134,929	10,800,113 00
United States notes, series 1878	1,732,645	18,598,106 00
United States notes, series 1880	20,178,912	40,472,449 00
United States demand notes	54	455 00
United States silver certificates, series 1878, Washington	63,118	1,492,460 00
United States silver certificates, series 1880, Washington	1,244,990	18,057,980 00
United States silver certificates, series 1878, New York	12,625	310,910 00
United States silver certificates, series 1880, New York	85,935	1,564,200 00
United States silver certificates, series 1878, San Francisco	872	62,180 00
United States gold certificates, series 1882, issued at Washington	8,684	531,840 00
United States gold certificates, series 1882, issued at New York	109,348	20,492,840 00
United States 4 per cent. refunding certificates	6,895	68,950 00
United States fractional currency	75,891	30,515 13
Total	25,583,099	126,833,479 13

DIVISION OF RECEIPTS AND EXPENDITURES.

ACCOUNTS RECEIVED.

From the First and Fifth Auditors of the Treasury and the Commissioner of the General Land Office, and entered on the registers and personal account books and placed on file in this office	34,065
Accounts copied for warrants	21,498

EXPENDITURES.

WARRANTS REGISTERED, JOURNALIZED, AND POSTED IN PERSONAL AND APPROPRIATION LEDGERS.

Customs	4,033	
Diplomatic	5,397	
Internal revenue	5,772	
Interior civil	3,806	
Judiciary	4,746	
Public debt	63	
Quarterly salaries	2,041	
Treasury	4,408	
		30,266

WARRANTS REGISTERED AND POSTED IN APPROPRIATION LEDGERS.

Interior (Pensions and Indians)	8,836	
Navy	4,484	
War	4,925	
		18,245
		48,511

RECEIPTS.

COVERING WARRANTS REGISTERED, JOURNALIZED, AND POSTED ON ACCOUNT OF RECEIPTS FROM—

Customs	1,568	
Lands	1,258	
Internal revenue	1,251	
Miscellaneous	10,818	
		14,895
Repayments to customs, diplomatic, internal revenue, interior civil, judiciary, public debt, quarterly salaries, and treasury appropriations	2,636	
Repayments to Interior (Pensions and Indians), Navy, and War appropriations	2,359	
		4,995
		19,890

RECAPITULATION OF WARRANTS.

Expenditures	48,511
Receipts	14,895
Repayments	4,995
Total	68,401

Journal pages required for entry of accounts and warrants	7,356
Requisitions passed and certificates furnished to auditing offices	15,297
Drafts registered	52,788

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending June 30, 1885.

FROM CUSTOMS.

J. W. Wakefield, late collector, Bath, Me	$37,580 87
F. B. Torry, collector, Bath, Me	22,412 26
A. A. Burleigh, late collector, Aroostook, Me	13,491 54
J. P. Denworth, collector, Aroostook, Me	1,552 18
D. F. Davis, collector, Bangor, Me	50,534 50
J. D. Hopkins, collector, Frenchman's Bay, Me	64 72
J. M. Boardman, collector, Belfast, Me	1,597 59
N. B. Nutt, collector, Passamaquoddy, Me	33,433 18
W. H. Sargent, collector, Castine, Me	204 33
George B. Sawyer, collector, Wiscasset, Me	28 62
F. N. Dow, collector, Portland, Me	636,488 02
George Bliss, late collector, Waldoborough, Me	721 26
E. Sprague, collector, Waldoborough, Me	210 85
J. L. Pierce, collector, Machias, Me	166 86
F. W. Guptill, collector, Saco, Me	2 64
A. F. Thomas, collector, Portsmouth, N. H	1,013 58
W. Wells, collector, Vermont, Vt	663,905 96
A. J. Biers, late collector, New Haven, Conn	307,017 79
J. C. Bixbee, collector, New Haven, Conn	2,326 61
J. A. Tibbetts, collector, New London, Conn	18,015 06
J. S. Hanover, collector, Fairfield, Conn	1,423 32
H. M. Trumbull, collector, Stonington, Conn	664 08
A. Putnam, collector, Middletown, Conn	70,161 39
J. Brady, collector, Fall River, Mass	10,952 80
R. Worthington, collector, Boston, Mass	19,610,356 99
F. B. Goss, collector, Barnstable, Mass	251 47
F. J. Babson, collector, Gloucester, Mass	2,776 07
F. A. Osgood, collector, Marblehead, Mass	736 24
S. H. Doten, collector, Plymouth, Mass	18,895 04
W. H. Huse, collector, Newburyport, Mass	2,137 76
C. H. Odell, collector, Salem, Mass	16,800 00
C. B. Marchant, collector, Edgartown, Mass	192 19
J. A. P. Allen, collector, New Bedford, Mass	48,801 97
C. Harris, collector, Providence, R. I	199,257 71
J. H. Cozzens, collector, Newport, R. I	1,231 14
W. H. Robertson, collector, New York, N. Y	125,493,472 06
J. A. Luby, collector, Albany, N. Y	107,800 05
C. A. Gould, late collector, Buffalo, N. Y	837,570 97
A. D. Bissell, collector, Buffalo, N. Y	38,000 00
G. W. Warren, collector, Cape Vincent, N. Y.	36,609 32
C. E. Norris, collector, Genesee, N. Y	291,500 40
P. P. Kidder, collector, Dunkirk, N. Y	8 01
B. Flagler, collector, Niagara, N. Y	311,945 67
J. J. Lamoree, collector, Oswego, N. Y	677,843 90
S. Moffett, collector, Champlain, N. Y	237,936 26
W. H. Daniels, collector, Oswegatchie, N. Y	237,861 01
W. A. Baldwin, collector, Newark, N. J	2,942 19
J. Price, collector, Great Egg Harbor, N. J	226 92
M. A. Edgar, collector, Perth Amboy, N. J	52,651 87
J. F. Hartranft, collector, Philadelphia, Pa	12,429,625 67
J. F. Dravo, collector, Pittsburgh, Pa	248,517 54
F. C. Stafford, collector, Erie, Pa	4,003 10
L. Thompson, late collector, Delaware, Del	2,570 87
H. T. Pickels, collector, Delaware, Del	17,771 85
E. H. Webster, collector, Baltimore, Md	2,023,746 50
J. H. Wilson, late collector, Georgetown, D. C	19,661 63
R. L. Cropley, collector, Georgetown, D. C	547 70
B. C. Cook, late collector, Richmond, Va	1,504 82
O. H. Russell, collector, Richmond, Va	3,165 54
G. E. Bowden, late collector, Norfolk, Va	22,874 63
W. R. Mayo, collector, Norfolk, Va	55 47
J. H Gray, collector, Alexandria, Va	225 35
H. De B. Clay, collector, Yorktown, Va	10,678 23
Carried forward	164,886,724 12

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward		$164,886,724 12
J. D. Bowie, collector, Petersburg, Va		2 25
E. J. Pennypacker, collector, Wilmington, N. C		24,952 93
T. A. Henry, collector, Pamlico, N. C		2,341 61
A. C. Davis, collector, Beaufort, N. C		46 72
T. B. Johnston, collector, Charleston, S. C		37,620 88
H. F. Heriot, collector, Georgetown, S. C		21 15
George Holmes, collector, Beaufort, S. C		8,902 88
T. F. Johnson, collector, Savannah, Ga		46,392 98
H. P. Farrow, collector, Brunswick, Ga		6,545 16
W. A. Pledger, collector, Atlanta, Ga		244 68
J. W. Howell, collector, Fernandina, Fla		1,909 76
F. E. Witsell, collector, Saint Augustine, Fla		55 23
R. Alvarez, acting collector, Key West, Fla		98,474 65
D. Eagan, collector, Key West, Fla		344,975 99
H. Potter, jr., late collector, Pensacola, Fla		749 19
J. M. Tarble, collector, Pensacola, Fla		17,359 32
E. Higgins, collector, Saint John's, Fla		524 18
S. M. Sawyer, collector, Apalachicola, Fla		2,878 97
J. Hirst, collector, Saint Mark's, Fla		29 36
J. M. Burke, collector, Mobile, Ala		11,067 73
W. G. Henderson, collector, Pearl River, Miss		2,016 79
J. R. Jolley, collector, Teche, La		101 65
A. S. Badger, collector, New Orleans, La		1,512,167 56
A. G. Malloy, collector, Galveston, Tex		146,759 26
J. O. Luby, collector, Brazos, Tex		19,475 59
N. Plato, late collector, Corpus Christi, Tex		2,042 04
T. W. Mitchell, special deputy collector, Corpus Christi, Tex		56 13
J. W. Clarke, late collector, Corpus Christi, Tex		15,426 14
L. H. Jerome, collector, Corpus Christi, Tex		13,807 34
F. A. Vaughan, collector, Saluria, Tex		38,227 02
A. Tibbetts, late collector, Paso del Norte, Tex		819 87
W. A. Sayler, collector, Paso del Norte, Tex		43,177 03
J. T. Cassels, collector, Memphis, Tenn		7,365 22
J. M. Kercheval, collector, Nashville, Tenn		3,210 05
J. K. Faulkner, collector, Louisville, Ky		106,503 12
J. W. Cobb, collector, Paducah, Ky		262 40
J. R. Leonard, late collector, Indianapolis, Ind		61,201 96
A. M. Kuhn, collector, Indianapolis, Ind		5,516 41
J. C. Jewell, collector, Evansville, Ind		4,241 86
A. H. Beach, collector, Wheeling, W. Va		763 75
D. W. McClung, late collector, Cincinnati, Ohio		674,639 21
William Caldwell, collector, Cincinnati, Ohio		100,288 64
C. Rude, collector, Sandusky, Ohio		6,201 75
J. B. Battelle, collector, Miami, Ohio		13,673 59
G. W. Howe, collector, Cuyahoga, Ohio		243,956 62
W. Livingstone, jr., collector, Detroit, Mich		288,661 27
C. Y. Osburn, collector, Superior, Mich		7,268 05
D. McLaughlin, collector, Michigan, Mich		341 72
W. Hartsuff, collector, Huron, Mich		67,167 42
J. Spalding, collector, Chicago, Ill		4,150,204 98
C. M. Whitney, collector, Saint Louis, Mo		1,049,794 93
R. C. Crowell, collector, Kansas City, Mo		47,205 12
J. Hunter, collector, Saint Joseph, Mo		14,132 62
J. Bookwalter, collector, Minnesota, Minn		67,156 41
V. Smith, collector, Duluth, Minn		2,928 98
A. W. Hall, collector, Milwaukee, Wis		184,940 56
J. Campbell, collector, Omaha, Nebr		9,125 23
R. Armstrong, collector, Dubuque, Iowa		1,266 11
George Frazee, collector, Burlington, Iowa		1 28
J. C. Montgomery, collector, Denver, Colo		39,649 83
W. H. Hunt, collector, Montana and Idaho		44 96
E. H. Brown, collector, Sitka, Alaska		298 09
F. N. Shurtliff, collector, Willamette, Oreg		77,945 06
J. D. Merryman, collector, Oregon City, Oreg		52,717 34
C. Van Cleve, collector, Yaquima, Oreg		83,711 84
C. B. Watson, collector, Southern, Oreg		40 65
A. W. Bash, collector, Puget Sound, Wash		19,380 40
J. R. Brierly, collector, Wilmington, Cal		45,734 60
W. H. Pratt, collector, Humboldt, Cal		395 29
W. H. Sears, collector, San Francisco, Cal		6,642,849 03
G. A. Johnson, collector, San Diego, Cal		5,256 83
		$181,471,939 34

FROM SALES OF PUBLIC LANDS.

Commissioner of General Land Office	766 25	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	29,786 64	
L. G. Wilcox, receiver of public moneys, Detroit, Mich	3,220 08	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	5,049 51	
F. J. Burton, late receiver of public moneys, East Saginaw, Mich	80 52	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich	1,678 75	
F. Nason, late receiver of public moneys, Falls Saint Croix, Wis	1,043 24	
Carried forward	41,624 99	181,471,939 34

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	$41,624 99	$181,471,939 34
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis	160 45	
E. B. Sanders, receiver of public moneys, Wausau, Wis	30,705 02	
C. G. Bell, receiver of public moneys, Bayfield, Wis	11,421 16	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	16,251 76	
J. Ulrich, receiver of public moneys, La Crosse, Wis	3,134 09	
J. H. Jones, receiver of public moneys, Menasha, Wis	23,759 81	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	16,352 63	
H. W. Stone, receiver of public moneys, Benson, Minn	9,949 54	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn	127,036 96	
J. Lind, receiver of public moneys, Tracey, Minn	4,280 38	
P. C. Sletton, late receiver of public moneys, Crookston, Minn	3,197 79	
L. K. Aaker, receiver of public moneys, Crookston, Minn	67,052 20	
G. B. Folsom, late receiver of public moneys, Taylor's Falls, Minn	439 76	
P. H. Stalberg, receiver of public moneys, Taylor's Falls, Minn	2,070 11	
W. B. Herriott, late receiver of public moneys, Redwood Falls, Minn	991 91	
A. Railson, receiver of public moneys, Redwood Falls, Minn	2,110 19	
J. H. Allen, late receiver of public moneys, Fergus Falls, Minn	2,312 57	
J. Austen, receiver of public moneys, Fergus Falls, Minn	10,880 45	
C. H. Smith, receiver of public moneys, Worthington, Minn	6,537 04	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	2,654 90	
J. T. Fagan, late receiver of public moneys, Little Rock, Ark	732 78	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	9,854 16	
Z. L. Wise, receiver of public moneys, Dardenalle, Ark	3,653 44	
A. C. Phillips, receiver of public moneys, Harrison, Ark	17,385 94	
D. C. Tuttle, late receiver of public moneys, Camden, Ark	850 00	
A. A. Tufts, receiver of public moneys, Camden, Ark	2,285 00	
J. Dumars, receiver of public moneys, Springfield, Mo	22,813 52	
George H. Crumb, receiver of public moneys, Ironton, Mo	12,699 23	
P. H. McNulty, receiver of public moneys, Booneville, Mo	5,170 96	
H. A. Wilson, late receiver of public moneys, Montgomery, Ala	9,205 41	
P. J. Strobach, late receiver of public moneys, Montgomery, Ala	17 00	
A. A. Mabson, receiver of public moneys, Montgomery, Ala	32,606 47	
W. H. Tancre, receiver of public moneys, Huntsville, Ala	3,370 23	
J. Varnum, late receiver of public moneys, Gainesville, Fla	97 62	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	180,126 64	
J. T. Hull, receiver of public moneys, Jackson, Miss	17,761 90	
T. C. Hunt, late receiver of public moneys, Natchitoches, La	3,328 54	
A. E. Lemee, receiver of public moneys, Natchitoches, La	2,144 86	
M. Marks, receiver of public moneys, New Orleans, La	65,808 46	
C. W Morrison, late receiver of public moneys, Munroe, La	500 00	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	115,024 73	
R. R. Hays, receiver of public moneys, Kirwin, Kans	84,505 68	
T. Wrong, receiver of public moneys, Concordia, Kans	16,440 05	
W. H. Pilkenton, receiver of public moneys, Wa Keeny, Kans	32,195 36	
H. Booth receiver of public moneys, Larned, Kans	62,321 58	
H. S. Cunningham, receiver of public moneys, Salina, Kans	22,393 17	
J. L. Dyer, receiver of public moneys, Wichita, Kans	6,920 42	
A. J. Hoisington, receiver of public moneys, Garden City, Kans	39,162 18	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans	1,526 81	
E. S. Nichols, late receiver of public moneys, Independence, Kans	164 15	
H. M. Waters, receiver of public moneys, Independence, Kans	797 28	
J. Stout, late receiver of public moneys, Boisé City, Idaho	192 34	
M. Krebs, receiver of public moneys, Boisé City, Idaho	19,941 43	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho	25,978 14	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	25,537 75	
J. S. Waters, receiver of public moneys, Hailey, Idaho	21,305 34	
S. Parker, receiver of public moneys, Niobrara, Nebr	126,514 05	
H. D. Root, receiver of public moneys, Lincoln, Nebr	5,446 16	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr	72,978 60	
J. W. Tucker, receiver of public moneys, Valentine, Nebr	69,574 49	
W. B. Lambert, receiver of public moneys, Neligh, Nebr	30,579 50	
W. Anyan, receiver of public moneys, Grand Island, Nebr	85,247 60	
C. T. Babcock, receiver of public moneys, McCook, Nebr	116,189 20	
J. D. Seaman, receiver of public moneys, North Platte, Nebr	71,743 30	
S. R. Jameson, late receiver of public moneys, Brownsville, Nebr	392 04	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	1,584 16	
E. A. Allen, receiver of public moneys, Omaha, Nebr	505 00	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak	115,601 34	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak	257,938 46	
E. P. Champlin, receiver of public moneys, Deadwood, Dak	45,574 48	
J. G. Chandler, receiver of public moneys, Yankton, Dak	115,633 79	
H. Barber, jr., late receiver of public moneys, Mitchell, Dak	212,822 73	
T. F. Singiser, receiver of public moneys, Mitchell, Dak	43,220 28	
R. Lowry, receiver of public moneys, Huron, Dak	564,212 00	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak	262,020 49	
W. H. Francis, late receiver of public moneys, Bismarck, Dak	1,400 36	
N. Gilmour, receiver of public moneys, Bismarck, Dak	14,520 16	
E. C. Geary, receiver of public moneys, Fargo, Dak	121,900 00	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak	841 50	
H. R. Pease, late receiver of public moneys, Watertown, Dak	225,873 00	
W. S. Hickox, receiver of public moneys, Durango, Colo	16,806 25	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo	4,110 53	
Carried forward	3,831,971 75	181,471,939 34

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	$3,831,971 75	$181,471,939 34
C. A. Brastow, receiver of public moneys, Del Norte, Colo	15,879 33	
C. D. Peck, receiver of public moneys, Lake City, Colo	8,735 02	
C. B. Hickman, late receiver of public moneys, Lake City, Colo	369 88	
F. J. Leonard, receiver of public moneys, Gunnison, Colo	3,436 00	
W. C. Willets, receiver of public moneys, Denver, Colo	97,106 36	
S. T. Thompson, late receiver of public moneys, Denver, Colo	2 13	
E. W. Henderson, receiver of public moneys, Central City, Colo	16,111 67	
M. H. Fitch, receceiver of public moneys, Pueblo, Colo	84,205 25	
E. L. Salisbury, receiver of public moneys, Leadville, Colo	39,854 96	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah	35,304 54	
Z. T. Burton, receiver of public moneys, Helena, Mont	115,923 06	
J. T. Carlin, receiver of public moneys, Bozeman, Mont	20,550 83	
C. H. Gould, receiver of public moneys, Miles City, Mont	13,714 17	
S. W. Sherfey, receiver of public moneys, Las Cruces, N. M	49,302 23	
W. H. Bailhache, receiver of public moneys, Santa Fe, N. Mex	8,315 44	
S. C. Wright, receiver of public moneys, Carson City, Nev	1,783 53	
D. L. Gregg, late receiver of public moneys, Carson City, Nev	1,000 00	
H. Carpenter, receiver of public moneys, Eureka, Nev	1,850 00	
J. G. Pilsbury, receiver of public moneys, Oregon City, Oreg	2,283 21	
J. W. Watts, late receiver of public moneys, Oregon City, Oreg	251 63	
J. Knox, receiver of public moneys, Lake View, Oreg	22,478 70	
G. B. Curry, receiver of public moneys, Le Grande, Oreg	25,742 72	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	13,607 82	
C. N. Thornbury, receiver of public moneys, The Dalles, Oreg	43,973 32	
R. G. Stuart, late receiver of public moneys, Olympia, Wash	40,917 17	
J. R. Hayden, receiver of public moneys, Olympia, Wash	108,524 84	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash	26,793 57	
J. Braden, receiver of public moneys, Walla Walla, Wash	56,955 63	
A. O. Marsh, receiver of public moneys, Vancouver, Wash	5,444 44	
J. M. Adams, late receiver of public moneys, Yakima, Wash	8,386 60	
L. S. Howlett, receiver of public moneys, Yakima, Wash	2,408 05	
B. Cameron, late receiver of public moneys, Tucson, Ariz	11,626 40	
D. H. Wallace, receiver of public moneys, Tucson, Ariz	19,020 77	
G. Lount, late receiver of public moneys, Prescott, Ariz	627 55	
A. W. DeLong, late receiver of public moneys, Prescott, Ariz	5,495 34	
C. Thomas, receiver of public moneys, Prescott, Ariz	8,180 00	
L. Ruggles, late receiver of public moneys, Florence, Ariz	150 00	
W. S. Hurlbut, receiver of public moneys, Cheyenne, Wyo	266,447 50	
E. S. Crocker, receiver of public moneys, Evanston, Wyo	68,069 26	
T. Lindsey, receiver of public moneys, Visalia, Cal	24,333 34	
H. Z. Osborne, late receiver of public moneys, Bodie, Cal	8,992 76	
F. L. Childs, receiver of public moneys, Bodie, Cal	12,484 54	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	41,295 09	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	141,786 63	
T. J. Sherwood, receiver of public moneys, Marysville, Cal	47,429 72	
A. Dobrowsky, receiver of public moneys, Shasta, Cal	50,768 44	
F. G. Ward, receiver of public moneys, Susanville, Cal	28,550 70	
A. Miller, late receiver of public moneys, Susanville, Cal	682 72	
O. Perrin, receiver of public moneys, Stockton, Cal	54,389 89	
C. T Gardiner, receiver of public moneys, Sacramento, Cal	64,322 62	
S. Cooper, receiver of public moneys, Humboldt, Cal	148,149 32	
		5,705,986 44

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue	23 62	
Treasurer United States	1 75	
A. Bingham, late collector 1st district, Alabama	465 00	
L. H. Mayer, late collector 1st district, Alabama	50 00	
J. H. Bingham, acting collector 1st district, Alabama	3,511 89	
P. D. Barker, collector 1st district, Alabama	68,775 95	
J. T. Rapier, late collector 2d district, Alabama	44 10	
H. M. Cooper, late collector district of Arkansas	88,743 82	
T. H. Simms, collector district of Arkansas	542 11	
C. Hartson, collector 1st district, California	2,342,080 55	
A. L. Frost, collector 4th district, California	273,565 53	
J. S. Wolfe, collector district of Colorado	195,194 89	
J. Selden, collector district of Connecticut	414,412 14	
J. McIntyre, late collector district of Delaware	98,377 96	
C. M. Leitch, acting collector district of Delaware	40,700 51	
B. Watson, collector district of Delaware	105,105 97	
D. Eagan, late collector district of Florida	53,492 38	
S. C. Thompson, collector district of Florida	164,935 32	
W. H. Johnson, late collector district of Georgia	226,711 72	
T. C. Crenshaw, collector district of Georgia	88,499 00	
J. D. Harvey, collector 1st district, Illinois	8,001,784 84	
L. B. Crocker, collector 2d district, Illinois	221,380 70	
R. Bowett, collector 4th district, Illinois	303,279 17	
A. Knowles, collector 5th district, Illinois	13,314,490 75	
J. T. Harper, late collector 8th district, Illinois	1,750 00	
J. Wheeler, collector 8th district, Illinois	904,303 94	
C. W. Pavey, collector 13th district, Illinois	351,204 16	
Carried forward	27,263,427 77	187,177,925 78

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	$27,263,427 77	$187,177,925 78
H. McKay, late collector 6th district, Indiana	2,518,357 55	
W. D. H. Hunter, collector 6th district, Indiana	211,143 45	
W. W. Carter, collector 7th district, Indiana	1,117,364 13	
T. M. Kirkpatrick, collector 11th district, Indiana	189,487 51	
J. W. Green, collector 2d district, Iowa	1,960,445 76	
J. E. Simpson, collector 3d district, Iowa	181,883 89	
J. W. Burdette, collector 4th district, Iowa	81,372 04	
J. C. Carpenter, late collector 4th district, Kansas	168,700 48	
N. T. Acers, collector district of Kansas	1,834 50	
E. Farley, late collector 2d district, Kentucky	1,717,062 60	
A. Ward, collector 2d district, Kentucky	17,187 01	
L. Buckner, collector 5th district, Kentucky	7,076,453 25	
J. W. Fennell, collector 6th district, Kentucky	3,361,765 03	
A. M. Swope, late collector 7th district, Kentucky	4,316 15	
C. H. Stoll, late collector 7th district, Kentucky	1,837,271 62	
J. F. Robinson, collector 7th district, Kentucky	90,131 30	
W. J. Landrum, collector 8th district, Kentucky	764,273 88	
George Drury, late collector, 8th district, Louisiana	268,954 86	
H. C. Miner, collector 8th district, Louisiana	269,860 03	
F. J. Rollins, late collector district of Maine	48,313 01	
C. H. Chase, collector district of Maine	4,611 30	
J. H. Sellman, collector district of Maryland	2,774,744 95	
R. B. Emery, late collector disirict of Mississippi	525 00	
J. Hill, late collector district of Mississippi	47,328 30	
E. O. Sykes, collector district of Mississipppi	1,000 00	
F. S. Hunt, late collector 2d district, Mississippi	2,547 20	
T. P. Fuller, collector district of Montana	91,064 75	
C. W. Slack, late collector 3d district, Massachusetts	1,380,642 76	
A. Downing, acting collector 3d district, Massachusetts	273,889 15	
E. F. Pillsbury, collector 3d district, Massachusetts	316,191 11	
E. R. Tinker, collector 10th district, Massachusetts	316,730 94	
J. H. Stone, late collector 1st district, Michigan	1,315,352 54	
J. B. Malony, collector 1st district, Michigan	42,228 88	
C. W. Watkins, late collector 4th district, Michigan	169,939 05	
G. N. Davis, collector 4th district, Michigan	1,751 91	
W. Bickel, collector 4th district, Minnesota	497,801 19	
I. H. Sturgeon, collector 1st district, Missouri	5,011,610 72	
D. A. Stewart, late collector 4th district, Missouri	282,782 36	
C. Voorhis, collector 4th district, Missouri	20,480 01	
P. Doppler, collector 6th district, Missouri	962,303 83	
S. W. Fisher, collector district of New Mexico	67,354 91	
G. W. Post, collector district of Nebraska	1,971,309 62	
F. C. Lord, collector district of Nevada	54,228 00	
H. M. Putney, collector district of New Hampshire	382,538 16	
W. P. Tatem, late collector 1st district, New Jersey	206,377 80	
T. M. Terrill, collector 1st district, New Jersey	15,789 93	
C. Barcalow, collector 3d district, New Jersey	478,942 77	
R. B. Hathorn, late collector 5th district, New Jersey	2,820,120 80	
S. Klotz, collector 5th district, New Jersey	140,488 16	
R. C. Ward, collector 1st district, New York	2,840,455 10	
M. B. Blake, collector 2d district, New York	1,502,773 28	
M. Freidsam, collector 3d district, New York	5,057,715 43	
J. M. Bentley, collector 14th district, New York	679,724 30	
James S. Smart, collector 15th district, New York	829,251 96	
J. Armstrong, collector 21st district, New York	853,103 50	
H. S. Pierce, collector 28th district, New York	2,058,704 34	
George P. Peck, collector 2d district, North Carolina	1,600 00	
I. J. Young, collector 4th district, North Carolina	652,646 95	
W. H. Wheeler, late collector 5th district, North Carolina	410,535 03	
A. J. Boyd, collector 5th district, North Carolina	65,224 02	
T. N. Cooper, late collector 6th district, North Carolina	539,985 58	
C. Dowd, collector 6th district, North Carolina	18,889 50	
C. B. Montgomery, late collector 1st district, Ohio	8,058,186 14	
M. T. Bishop, collector 1st district, Ohio	678,962 37	
G. P. Dunham, collector 6th district, Ohio	1,283,189 40	
J. F. Kumler, collector 10th district, Ohio	691,842 78	
M. Boggs, collector 11th district, Ohio	1,057,888 93	
W. S. Streator, collector 18th district, Ohio	793,359 98	
J. C. Cartwright, late collector district of Oregon	116,750 76	
J. Whitaker, collector district of Oregon	2,495 40	
W. P. Pollock, collector 1st district, Pennsylvania	2,892,819 85	
A. J. Kaufman, collector 9th district, Pennsylvania	1,334,453 94	
E. H. Chase, late collector 12th district, Pennsylvania	421,879 65	
C. B. Staples, collector 12th district, Pennsylvania	21,423 19	
J. F. Walther, collector 14th district, Pennsylvania	129,984 68	
F. P. Chase, collector 22d district, Pennsylvania	1,609,332 26	
S. M. Jackson, collector 23d district, Pennsylvania	974,956 60	
E. H. Rhodes, late collector district of Rhode Island	121,263 92	
C. H. Henshaw, collector district of Rhode Island	6,323 70	
E. M. Brayton, late collector district of South Carolina	91,433 89	
D. F. Bradley, collector district of South Carolina	2,314 05	
J. M. Melton, late collector 2d district, Tennessee	89,878 70	
Carried forward	104,689,631 10	187,177,925 78

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	$104,689,631 10	$187,177,925 78
M. Gregg, collector 2d district, Tennessee	8,498 65	
A. M. Hughes, collector 5th district, Tennessee	955,329 40	
F. W. Glenn, late collector 1st district, Texas	1,800 00	
W. H. Sinclair, late collector 1st district, Texas	38,730 97	
S. B. Cooper, collector 1st district, Texas	167 44	
W. A. Saylor, late collector 2d district, Texas	661 18	
B. C. Ludlow, late collector 3d district, Texas	71,571 41	
J. G. Searcy, collector 3d district, Texas	2,015 00	
B Umdenstock, late collector 4th district, Texas	9,727 90	
W. Flanagen, collector 4th district, Texas	58,740 35	
J. C. Stearns, collector district Vermont	31,370 26	
J. D. Brady, late collector 2d district, Virginia	963,228 32	
A. Rogers, late collector 2d district, Virginia	495,775 55	
A. S. Ellett, collector 2d district, Virginia	61,217 00	
J. B. Raulston, late collector 4th district, Virginia	680,890 22	
G. M. Helms, collector 4th district, Virginia	48,238 77	
W. E. Craig, late collector 6th district, Virginia	711,918 86	
H. Sheppard, collector 6th district, Virginia	91,925 20	
J. M. Bean, collector 1st district, Wisconsin	2,466,741 03	
H. Harnden, collector 2d district, Wisconsin	151,412 77	
F. M. Kutchin, collector 3d district, Wisconsin	241,678 73	
L. Lottridge, collector 6th district, Wisconsin	170,463 02	
James C. Orr, late collector 1st district, West Virginia	2,500 00	
J. H. Duval, late collector 1st district, West Virginia	329,285 33	
S. P. McCormick, late collector 1st district, West Virginia	191,819 26	
J. F. McGraw, collector 1st district, West Virginia	23,387 82	
		112,498,725 54

FROM CONSULAR FEES.

C. C. Andrews, consul-general, Rio de Janeiro	8,727 11	
L. T. Adams, consul, Geneva	913 00	
A. P. Ambrose, vice-consul, Port Louis	117 76	
M. Aemney, vice-consul general, Liberia	39 86	
C. M. Allen, consul, Bermuda	2,098 80	
T. Adamson, consul, Panama	1,407 65	
H. C. C. Astwood, consul-general, San Domingo	847 66	
D. Atwater, consul, Tahiti	727 59	
H. L. Atherton, consul, Pernambuco	1,131 77	
C. P. Barnard, consul, Leghorn	2,183 28	
J. M. Bailey, consul, Hamburg	8,545 11	
H. N. Beach, consul, Puerto Cabello	727 45	
S. H. M. Byers, consul, Zurich	2,128 79	
F. Belli, vice-consul, Palermo	1,167 40	
M. S. Brewer, consul-general, Berlin	9,010 79	
S. G. W. Benjiman, consul-general, Persia	120 97	
A. Badeau, consul-general, London	7,276 73	
G. E. Bullock, consul, Annaberg	177 94	
S. P. Bayley, consul, Palermo	3,015 69	
H. M. Brent, vice-consul, Callao	309 20	
E. L. Baker, consul, Buenos Ayres	1,152 28	
H. C. Buffinton, consul, Wallaceburg	218 50	
E. P. Beauchamp, consul, St. Gall	2,703 65	
J. A. Bingham, minister, Japan	68 87	
B. H. Barrows, consul, Dublin	1,578 50	
W. C. Burchard, consul, Ruatan and Truxillo	236 43	
C. Bartlett, consul, Guadaloupe	711 91	
W. A. Brown, consul, San Juan del Norte	294 50	
L. A. Bergholz, consul, Puerto Cabello	61 34	
W. S. Bird, consul, La Guayra	517 50	
H. D. Bennett, vice-consul, Nantes	83 00	
A. K. Brown, consul, Algiers	32 50	
S. E. Belford, commercial agent, Levuka	10 00	
W. H. DeW. Budd vice-consul, Venice	106 00	
F. D. Cheshire, vice-consul-general, Shanghai	1,922 82	
F. Charlesworth, consul, Tunstall	116 85	
R. S. Chilton, consul, Clifton	1,130 50	
J. G. Crawford, consul, Coaticook	140 00	
T. Canisius, consul, Apia	153 05	
G. L. Catlin, consul, Stuttgart	2,482 08	
C. Carrol, vice-consul, St. Helena	560 68	
A. B. Cobb, late consul-general, Calcutta	1,421 66	
D. J. Crain, consul-general, Switzerland	135 59	
P. Carroll, consul, Palermo	4,296 76	
E. Conroy, consul, San Juan	446 22	
F. M. Cheney, consul, Zanzibar	293 22	
D. E. Coon, commercial agent, Baracoa	30 98	
R. T. Clayton, consul, Para	890 43	
H. E. Cook, vice-consul, Colon	669 00	
J. B. Carbo, vice-consul, Cienfuegos	140 50	
M. J. Cramer, consul-general, Switzerland	1,129 00	
A. J. Cassard, consul, Tampico	219 13	
Carried forward	74,628 00	299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$74,628 00	$299,676,651 32
A. Cummings, late commercial agent, Ottawa	15 56	
G. Campbell, commercial agent, Gaboon	7 50	
A. V. Dockery, consul, Leeds	2,685 10	
J. T. DuBois, consul, Aix la Chapelle	3,460 57	
J. M. De Silveira, vice-consul, Fayal	15 00	
S. W. Dabney, consul, Fayal	117 42	
A. Destruge, vice-consul, Guayaquil	3,284 37	
J. Dittmer, vice-consul, Stettin	72 50	
H. K. de la Reintrie, vice-consul-general, Havana	2,533 30	
T. M. Dawson, consul, Apia	535 99	
A. Davenport, vice-consul, Tien-Tsin	155 62	
D. M. Dunn, consul, Prince Edward Island	790 71	
D. C. Da Costa, vice-consul, Barbadoes	131 86	
H. Davy, vice-consul, Newcastle	253 42	
O. N. Denny, consul-general, Shanghai	97 98	
H. P. Dill, consul, Guelph	408 00	
D. Eckstein, consul, Amsterdam	2,279 58	
C. Ewers, consul, Windsor	3,423 00	
C. Einstein, consul, Stuttgart	498 75	
J. J. Flinn, consul, Chemnitz	620 50	
B. F. Farnheim, consul, Bombay	369 22	
J. Fletcher, consul, Genoa	1,687 64	
P. Figyelmesy, consul, Demerara	1,731 28	
C. C. Ford, acting consul-general, Havana	6.940 34	
W. G. Frye, consul-general, Halifax	3,428 08	
A. Frances, consul, Victoria	139 74	
W. C. Fox, consul, Brunswick	145 27	
J. W. Farrand, vice-consul, San Domingo	42 91	
E. O. Fechet, consul, Paso del Norte	1,264 43	
W. F. Grinnel, consul, Bremen	6,508 56	
J. B. Glover, consul, Havre	3,865 76	
G. Gifford, consul, Basle	2,891 77	
C. T. Grellet, vice-consul, Algiers	33 50	
W. H. Garfield, consul, Martinique	1,237 85	
W. E. Goldsborough, consul, Amoy	1,438 08	
J. Greener, late vice-consul, Bremen	3,561 22	
G. W. Griffen, consul, Auckland	305 17	
T. T. Gamble, vice-consul, Auckland	57 50	
S. Goutier, consul, Cape Haytien	643 45	
T. D. Golding, consul, La Guayra	214 62	
G. H. Horstman, consul, Nuremberg	4,502 99	
B. Harte, consul, Glasgow	5,662 47	
G. E. Hoskinson, consul, Kingston	2,458 23	
J. Hutchinson, consul, Funchal	82 06	
D. K. Hobart, consul, Windsor	474 79	
J. W. Harper, consul, Munich	886 00	
W. E. Howard, consul, Toronto	4,726 94	
G. H. Heap, consul-general, Constantinople	789 00	
R. Y. Holley, consul, Barbadoes	2,151 80	
W. C. Howells, consul, Toronto	604 27	
W. Hummel, vice-consul, Munich	263 00	
O. Hatfield, consul, Batavia	1,210 65	
J. A. Haldeman, consul, Bangkok	113 54	
C. R. Hoyt, consul, Hamburg	13 59	
G. H. Holt, consul, Gaspé Basin	280 50	
F. G. Haughwart, consul, Naples	1,021 50	
J. F. Hazelton, consul, Genoa	1,717 50	
F. A. Herbertz, vice-consul, Cologne	322 31	
R. M. Hansom, late consul, Bremen	307 05	
T. W. Howard, late vice-consul, Montevideo	1,051 44	
S. P. Hubbell, consul, St. John's	1,934 70	
F. W. Hassfeld, consul, Trieste	1,525 53	
J. E. Irish, consul, Cognac	4 40	
A. C. Jones, consul, Nagasaki	281 71	
E. R. Jones, consul, Newcastle	1,672 49	
E. Johnson, consul, Pictou	73 00	
C. E. Jackson, consul, Antigua	931 58	
W. King, consul, Birmingham	4,396 85	
F. Kiefer, consul, Stettin	303 00	
R. Kolster, vice-consul, Puerto Cabello	417 64	
J. C. Kretchmar, commercial agent, San Juan del Norte	1,406 03	
W. Koster, jr., vice-consul, Mannheim	742 49	
C. Kahlo, consul, Sydney	714 76	
W. H. King, vice-consul, Port Stanley	44 08	
E. King, vice-consul, Ottawa	38 54	
E. E. Lane, consul, Tunstall	4,350 41	
G. F. Lincoln, consul, Stettin	1,340 92	
J. C. Landreau, consul, Santiago de Cuba	809 01	
P. Lange, consul, St. Stephen	284 86	
J. Low, consul, Clifton	313 00	
L. A. Lathrop, consul, Bristol	835 00	
F. Leland, consul, Hamilton	177 46	
Carried forward	183,758 21	299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$183,758 21	$299,676,651 32
R. Locke, consul, Newcastle	1,390 00	
J. A. Lewis, consul, Sierra Leone	113 22	
A. Lacombe, late consul, Puerto Cabello	1,106 31	
J. A. Leonard, consul, Leith	2,357 50	
J. Lane, consul, Clifton	294 00	
J. M. Langston, minister, Hayti	945 90	
G. F. Mosher, consul, Nice	3,844 57	
H. C. Marston, consul, Malaga	2,882 26	
F. H. Mason, consul, Basle	3,401 67	
E. A. Merritt, consul-general, London	14,193 69	
E. P. Mussey, consul, Mahé Seychelles	3 05	
J. S. Mosby, consul, Hong-Kong	12,282 22	
S. Merrill, consul, Jerusalem	73 25	
B. Mackey, consul, Rio Grande do Sul	402 70	
D. A. McKinley, consul, Honolulu	5,566 14	
J. T. Mason, consul, Dresden	3,097 50	
W. Morey, consul, Ceylon	516 81	
A. McCoskie, vice-consul, Leith	442 83	
H. R. Myers, consular agent, Dunfermline	108 72	
Morton, Ross & Co., bankers, London	422,936 93	
W. E. Myer, acting consul, Para	494 40	
O. Malveros, consul, Leith	1,745 00	
T. J. McLain, jr., consul, Nassau	953 06	
D. M. Mullen, vice-consular agent, Sagua la Grande	108 91	
F. A. Matthews, consul, Tangiers	10 00	
A. Mullender, vice-consul, Verviers and Liege	556 52	
McW. B. Noyes, consul, Venice	492 50	
J. A. Nunez, consular agent, Cardenas	356 78	
R. S. Newton, consul, St. Paul de Loando	225 34	
J. T. Nason, consul, Dresden	207 41	
G. H. Owen, consul, Messina	2,631 03	
E. L. Oppenheim, consul, Cadiz	822 50	
C. A. Phelps, consul, Prague	3,431 12	
B. F. Peixotto, consul, Lyons	10,479 30	
G. D. M. Peixotto, vice-consul, Lyons	370 25	
L. W. Pilcher, vice-consul, Tien-Tsin	44 00	
W. P. Pierce, consul, Cienfuegos	1,161 50	
F. Paul, consul, Odessa	122 75	
E. H. Plumacher, consul, Maracaibo	3,328 73	
S. B. Packard, consul, Liverpool	21,202 06	
S. D. Pace, consul, Sarnia	1,234 00	
Lakue Peck, consul, Port Erie	959 50	
J. J. Piatt, consul, Cork	309 46	
J. S. Potter, consul, Crefeld	7,741 71	
G. P. Pomeroy, consul, Cairo	175 00	
B. S. Parker, consul, Sherbrooke	1,628 22	
H. Pease, consul, Santiago, Cape Verde	32 50	
J. L. Parish, consul, Chemnitz	3,167 50	
B. J. Pridgen, consul, Piedras Negras	1,064 90	
J. McF. Patton, consul, Osaka and Hiogo	2,056 88	
L. Pirrone, vice-consul, Messina	1,194 38	
M. Polochek, consul, Ghent	687 00	
G. W. Roosevelt, consul, Bordeaux	4,989 95	
J. T. Robeson, consul, Tripoli	87 50	
R. R. Robbins, commercial agent, Ottawa	5,552 67	
H. B. Ryder, consul, Copenhagen	719 00	
F. W. Rice, consul, Colon	2,166 98	
A. L. Russell, consul, Montevideo	1,948 68	
D. T. Read, chargé d'affaires, Spain	15 02	
F. S. Richards, late consul, Leeds	747 26	
D. T. Reiley, consul, Athens	6 00	
W. W. Randall, consul, Sabanilla	165 65	
A. Richman, vice consul, Milan	929 00	
L. Richmond, consul-general, Rome	176 00	
W. W. Robinson, consul, Tamatave	15 65	
M. Reimberg, vice consul-general, Guayaquil	1,114 50	
G. D. Robertson, consul, Verviers and Liege	1,146 16	
W. H. Robertson, collector customs, New York	1 38	
S. Spackman, consul, Cologne	1,874 94	
J. Smith, consular agent, Nottingham	3,879 32	
W. Schoenle, consul, Barmen	3,935 85	
J. H. Stewart, consul, Antwerp	4,428 20	
O. M. Spencer, consul, Melbourne	1,048 72	
E. Stevens, consul, Ningpo	110 86	
I. F. Shepard, consul, Hankow	594 74	
C. Seymour, consul, Canton	2,157 22	
R. J. Stevens, consul, Victoria, B. C	1,226 44	
A. D. Shaw, consul, Manchester	7,246 35	
H. J. Sprague, consul, Gibraltar	476 22	
W. E. Stevens, consul, Smyrna	976 96	
J. A. Sutter, jr., consul, Acapulco	615 00	
V. V. Smith, consul, St. Thomas	828 78	
Carried forward	777,892 69	299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	$777,892 69	$299,676,651 32
F. H. Schenck, consul, Barcelona	272 21	
N. K. Sawyer, consul, Turk's Island	440 48	
J. Stahel, consul, Osaka and Hiogo	5,980 50	
E. J. Smithers, consul, Chin Kiang	93 00	
E. M. Smith, consul, Maranheim	170 62	
J. Sturup, consul, Puerto Cabello	473 35	
S. P. Stearns, consul-general, Montreal	5,228 52	
H. L. Slaight, consul, Prescott	1,707 69	
W. W. Sikes, consul, Cardiff	299 65	
E. Stanton, consul-general, St. Petersburg	1,154 50	
S. H. Smith, consul, Nuevo Laredo	884 59	
A. G. Studer, consul, Singapore	1,556 82	
J. W. Siler, consul, Cape Town	301 00	
W. P. Sutton, consul, Matamoros	353 38	
D. H. Strother, consul general, Mexico	16 50	
J. H. Smyth, consul-general, Liberia	362 13	
G. H. Scidmore, consul, Osaka	426 68	
A. J. Stein, vice-consul, Brussels	47 55	
H. A. Shackelford, consul, Nantes	65 00	
R. Shephard, vice-consular agent, San Juan del Norte	507 71	
George Scott, consul, Odessa	28 00	
R. Schneider, vice-consul, Crefeld	125 00	
A. V. Sousley, consul, Trieste	181 54	
J. W. Taylor, consul, Winnepeg	433 50	
J. Turner, consul, Amherstburg	1,189 00	
H. A. Taylor, consul, Marseilles	312 07	
M. H. Twitchell, consul, Kingston	1,293 00	
G. C. Tanner, consul, Verviers and Liege	2,206 01	
W. Thompson, consul, Southampton	260 50	
S. T. Trowbridge, late consul, Vera Cruz	436 82	
J. Thorrington, consul, Colon	50 88	
B. Tzschnek, consul, Vera Cruz	3,293 07	
F. Vogeler, consul, Frankfort	5,695 30	
A. Van Camp, consular agent, Lanthala	25 76	
F. Visick, vice-consul, Trieste	462 66	
J. F. Van Ingen, consul, Talcahuano	368 40	
D. Vickers, consul, Matanzas	2,696 53	
J. G. Voigt, consular agent, Manila	853 03	
J. H. Volkman, vice-consul, Odessa	38 50	
T. B. Van Buren, consul, Kanagawa	7,647 63	
E. Von Orelli, vice-consul, Zurich	391 00	
J. F. Valls, vice-consul-general, Matamoros	106 50	
O. H. Vosler, vice-consul, Stuttgart	424 00	
O. B. Wood, consul, Belfast	8,482 68	
W. B. Wells, consul, Dundee	4,651 92	
J. R. Weaver, secretary legation, Vienna	5,561 43	
J. B. Weaver, consul, Bahia	595 53	
C. B. Webster, consul, Sheffield	4.608 35	
J. F. Winter, consul, Rotterdam	3,064 62	
J. C. A. Wingate, consul, Swatow	515 80	
E. E. White, consul, Puerto Cabello	1,570 70	
J. Worthington, consul, Malta	61 50	
J. N. Wasson, consul, Quebec	416 94	
W. A. Worden, consul, Charlottetown	436 75	
W. L. Welsh, consul, Florence	1,943 93	
A. Willard, consul, Guaymas	715 00	
J. Wilson, consul, Brussels	3,340 66	
J. M. Wilson, consul, Bremen	5,124 92	
George Walker, consul-general, Paris	18,508 28	
R. M. Whiting, consul, Tamatave	9 67	
D. B. Warner, consul, St. John	3,333 78	
J. H. Williams, late consul, Sydney	500 00	
T. Wilson, commercial agent, Nantes	48 75	
H. R. Whitehouse, consul-general, Guatemala	42 50	
R. W. Wolffsohn, consul, Mannheim	1,513 19	
R. O. Williams, consul-general, Havana	10,864 30	
R. K. Wright, jr., consul, Colon	1,012 00	
F. C. Zimmerman, consul, Chemnitz	673 06	
		904,349 53

FROM STEAMBOAT FEES.

J. A. P. Allen, collector, New Bedford, Mass	221 00	
R. Armstrong, collector, Dubuque, Iowa	342 65	
R. Alvarez, deputy collector, Key West, Fla	70 00	
W. L. Ashmore, collector, Burlington, N. J	42 50	
I S. Adams, collector, Frenchman's Bay, Me	31 20	
J. D. Bowie, collector, Petersburg, Va	70 00	
J. M. Boardman, collector, Belfast, Me	45 00	
George Bliss, acting collector, Waldoborough, Me	44 20	
A. H. Beach, collector, Wheeling, W. Va	1,911 90	
A. D. Bissell, collector, Buffalo, N. Y	711 35	
Carried forward	3,489 80	300,581,000 85

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	$3,489 80	$300,581,000 85
A. J. Beers, collector, New Haven, Conn	467 05	
J. Bookwalter, collector, Minnesota, Minn	1,020 50	
D. O. Barr, collector, Pittsburgh, Pa	92 45	
J. Brady, jr., collector, Fall River, Mass	358 70	
W. A. Baldwin, collector, Newark, N. J	344 25	
J. B. Battelle, collector, Miami, Ohio	490 06	
G. E. Bowden, collector, Norfolk, Va	1,115 55	
A. W. Bash, collector, Puget Sound, Wash	1,028 75	
A. S. Badger, collector, New Orleans, La	3,904 65	
J. C. Byxbee, collector, New Haven, Conn	34 55	
J. W. Burke, collector, Mobile, Ala	550 15	
F. J. Babson, collector, Gloucester, Mass	60 00	
J. R. Brierly, collector, Wilmington, Cal	20 10	
C. Borner, collector, Galena, Ill	608 90	
J. Campbell, collector, Omaha, Nebr	95 21	
J. H. Cozzens, collector, Newport, R. I	549 95	
William Caldwell, collector, Cincinnati, Ohio	371 80	
J. Collins, collector, Bristol, R. I	57 45	
T. F. Cassels, collector, Memphis, Tenn	1,516 12	
R. L. Cropley, collector, Georgetown, D. C	164 40	
B. C. Cook, collector, Richmond, Va	70 00	
R. C. Crowell, collector, Kansas City, Mo	125 75	
J. W. Cobbs, collector, Paducah, Ky	331 25	
H. De B. Clay, collector, Yorktown, Va	56 15	
F. N. Dow, collector, Portland, Me	964 85	
J. F. Dravo, collector, Pittsburgh, Pa	2,083 60	
R. F. Dodge, collector, Salem, Mass	4 55	
D. F. Davis, collector, Bangor, Me	50 00	
W. H. Daniels, collector, Oswegatchie, N. Y	184 30	
S. H. Doten, collector, Plymouth, Mass	35 00	
J. H. Elmer, collector, Bridgeton, N. J	134 40	
M. A. Edgar, collector, Perth Amboy, N. J	240 95	
D. Eagan, collector, Key West, Fla	108 75	
H. P. Farrow, collector, Brunswick, Ga	191 60	
W. R. Finch, collector, La Crosse, Wis	516 15	
J. K. Faulkner, collector, Louisville, Ky	1,215 20	
G. Frazer, collector, Burlington, Iowa	379 95	
B. Flagler, collector, Niagara, N. Y	49 95	
G. Fisher, collector, Cairo, Ill	298 30	
F. W. Guptill, collector, Saco, Me	65 00	
C. A. Gould, collector, Buffalo, N. Y	5,704 05	
A. A. Gardner, collector, Nantucket, Mass	25 00	
F. B. Goss, collector, Barnstable, Mass	20 00	
J. H. Gray, collector, Alexandria, Va	177 10	
J. L. Gaston, collector, Chattanooga, Tenn	180 90	
E. Higgins, collector, Saint Johns, Fla	1,004 03	
George Holmes, collector, Beaufort, S. C	65 00	
J. D. Hopkins, collector, Frenchman's Bay, Me	238 45	
J. S. Hanover, collector, Fairfield, Conn	445 70	
W. Hartsuff, collector, Huron, Mich	2,713 60	
A. F. Howard, collector, Portsmouth, N. H	90 00	
G. W. Howe, collector, Cuyahoga, Ohio	3,059 21	
J. Hirst, collector, Saint Marks, Fla	31 05	
C. Harris, collector, Providence, R. I	617 15	
H. F. Heriot, collector, Georgetown, S. C	214 35	
A. W. Hall, collector, Milwaukee, Wis	2,807 00	
W. H. Huse, collector, Newburyport, Mass	152 25	
J. F. Hartranft, collector, Philadelphia, Pa	4,865 70	
T. A. Henry, collector, Pamlico, N. C	222 30	
J. W. Howell, collector, Fernandina, Fla	20 00	
J. Hunter, collector, Saint Joseph, Mo	32 00	
W. G. Henderson, collector, Pearl River, Miss	80 00	
H. W. Hoffman, late collector, Baltimore, Md	57 00	
T. Ireland, collector, Annapolis, Md	10 00	
T. F. Johnson, collector, Savannah, Ga	1,313 15	
J. C. Jewell, collector, Evansville, Ind	825 60	
T. B. Johnston, collector, Charleston, S. C	702 00	
J. R. Jolley, collector, Teche, La	476 20	
G. A. Johnson, collector, San Diego, Cal	24 55	
J. M. Kercheval, collector, Nashville, Tenn	233 35	
W. Lowen, collector, Sag Harbor, N. Y	534 55	
W. Livingstone, jr., collector, Detroit, Mich	2,943 90	
J. J. Lamoree, collector, Oswego, N. Y	384 50	
J. A. Luby, collector, Albany, N. Y	2,629 45	
H. Lawson, collector, Eastern, Md	15 00	
H. Lenox, collector, Burlington, N. J	46 90	
H. Moffett, collector, Champlain, N. Y	100 00	
D. McLaughlin, collector, Michigan, Mich	3,110 15	
C. E. Morris, collector, Genesee, N. Y	160 00	
J. D. Merryman, collector, Oregon, Oreg	424 15	
G. W. Mathis, collector, Little Egg Harbor, N. J	10 00	
A. G. Malloy, collector, Galveston, Tex	529 20	
Carried forward	60,740 58	300,581,000 85

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	$60,740 58	$300,581,000 85
D. W. McClung, collector, Cincinnati, Ohio	2,163 05	
W. R. Mayo, collector, Norfolk, Va	46 10	
N. B. Nutt, collector, Passamaquoddy, Me	175 90	
A. Newberger, collector, Natchez, Miss	54 65	
C. Y. Osburn, collector, Superior, Mich	1,129 00	
C. H. Odell, collector, Salem, Mass	43 65	
F. A. Osgood, collector, Marblehead, Mass	10 00	
E. J. Pennypacker, collector, Wilmington, N. C	437 60	
J. L. Pierce, collector, Machias, Me	85 00	
A. Putnam, collector, Middletown, Conn	358 70	
H. T. Pickels, collector, Delaware, Del	680 25	
George Parcher, collector, Saco, Me	10 00	
W. H. Pratt, collector, Humboldt, Cal	80 00	
J. Price, collector, Great Egg Harbor, N. J	10 85	
C. Rude, collector, Sandusky, Ohio	398 00	
C. E. Robinson, collector, Albemarle, N. C	326 50	
W. H. Robertson, collector, New York, N. Y	17,918 30	
O. H. Russell, collector, Richmond, Va	93 55	
W. H. Sargent, collector, Castine, Me	25 00	
V. Smith, collector, Duluth, Minn	301 85	
S. M. Sawyer, collector, Apalachicola, Fla	226 65	
F. N. Shurtleff, collector, Willamette, Oreg	1,994 90	
J. Shepard, collector, Saint Mary's, Ga	10 00	
H. C. Stafford, collector, Erie, Pa	559 40	
J. Spalding, collector, Chicago, Ill	3,876 20	
W. A. Sayler, collector, Paso del Norte	31 22	
W. H. Sears, collector, San Francisco, Cal	5,607 95	
E. Sprague, collector, Waldoborough, Me	29 45	
G. B. Sawyer, collector, Wiscasset, Me	30 00	
J. W. Short, collector, Vicksburg, Miss	354 75	
H. N. Trumbull, collector, Stonington, Conn	393 80	
J. A. Tibbetts, collector, New London, Conn	1,428 50	
F. B. Torrey, collector, Bath, Me	33 75	
L. Thompson, collector, Delaware, Del	10 00	
J. M. Tarble, collector, Pensacola, Fla	90 00	
B. Upton, jr., collector, Tappahannock, Va	20 00	
C. Van Cleve, collector, Yaquina, Oreg	59 50	
G. W. Warren, collector, Cape Vincent, N. Y	398 05	
J. H. Wilson, collector, Georgetown, D. C	326 80	
E. H. Webster, collector, Baltimore, Md	4,181 65	
T. E. Witzell, collector, Saint Augustine, Fla	30 00	
J. W. Wakefield, collector, Bath, Me	254 35	
R. Worthington, collector, Boston, Mass	2,665 65	
C. M. Whitney, collector, Saint Louis, Mo	3,777 90	
W. Wells, collector, Vermont, Vt	275 25	
C. B. Watson, collector, Southern, Oreg	130 00	
		111,884 25

FROM REGISTERS AND RECEIVERS' FEES.

W. J. Anderson, receiver of public moneys, Grand Fork, Dak	25,245 37	
J. H. Allen, receiver of public moneys, Fergus Falls, Minn	2,086 35	
W. Anyan, receiver of public moneys, Grand Island, Nebr	26,837 41	
J. M. Adams, receiver of public moneys, Yakima, Wash	3,259 50	
L. K. Aaker, receiver of public moneys, Crookston, Minn	17,314 61	
J. Austin, receiver of public moneys, Fergus Falls, Minn	6,850 71	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	5,284 44	
H. Barber, jr., receiver of public moneys, Mitchell, Dak	16,952 66	
J. Braden, receiver of public moneys, Walla Walla, Wash	9,841 61	
H. Booth, receiver of public moneys, Larned, Kans	32,854 35	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich	1,137 78	
C. G. Bell, receiver of public moneys, Bayfield, Wis	3,657 44	
W. H. Bailhache, receiver of public moneys, Santa Fé, N. M	5,681 50	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah	13,256 00	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	3,315 09	
Z. T. Burton, receiver of public moneys, Helena, Mont	18,386 00	
C. F. Babcock, receiver of public moneys, McCook, Nebr	69,460 10	
Commissioner General Land Office	38 10	
S. Cooper, receiver of public moneys, Humboldt, Kans	6,988 00	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	20,095 35	
H. Carpenter, receiver of public moneys, Eureka, Nev	950 00	
G. H. Crumb, receiver of public moneys, Ironton, Mo	7,134 17	
J. G. Chandler, receiver of public moneys, Yankton, Dak	13,422 26	
H. S. Cunningham, receiver of public moneys, Salina, Kans	11,743 72	
J. T. Carlin, receiver of public moneys, Bozeman, Mont	5,959 23	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	80,766 24	
G. B. Curry, receiver of public moneys, La Grande, Oreg	12,581 27	
E. P. Champlain, receiver of public moneys, Deadwood, Dak	12,186 46	
E. S. Crocker, receiver of public moneys, Evanston, Wyo	1,671 97	
B. Cameron, receiver of public moneys, Tucson, Ariz	1,473 00	
H. L. Childs, receiver of public moneys, Bodie, Cal	753 00	
O. Dobrowsky, receiver of public moneys, Shasta, Cal	8,469 54	
Carried forward	445,653 23	300,692,885 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward	$445,653 23	$300,692,885 10
J. Dumars, receiver of public moneys, Springfield, Mo	15,410 00	
C. E. Dailey, receiver of public moneys, Tucson, Ariz	40 70	
J. L. Dyer, receiver of public moneys, Wichita, Kans	6,721 53	
A. W. De Long, receiver of public moneys, Prescott, Ariz	105 00	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	9,566 39	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	224 08	
W. H. Francis, receiver of public moneys, Bismarck, Dak	3,519 02	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	12,923 33	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	6,209 44	
C. F. Gardner, receiver of public moneys, Sacramento, Cal	11,385 18	
W. H. Griffiths, receiver of public moneys, Des Moines, Iowa	1,187 69	
E. C. Gearey, receiver of public moneys, Fargo, Dak	35,800 00	
C. H. Gould, receiver of public moneys, Miles City, Mont	3,749 24	
N. Gilmour, receiver of public moneys, Bismarck, Dak	27,924 58	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	20,913 00	
J T. Hull, receiver of public moneys, Jackson, Miss	10,308 50	
L. S. Howlett, receiver of public moneys, Yakama, Wash T	1,590 00	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Kuns	40,563 81	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn	1,141 99	
A. J. Hoisington, receiver of public moneys, Garden City, Kans	85,250 33	
E. W. Henderson, receiver of public moneys, Central City, Cal	4,418 33	
R. R. Hays, receiver of public moneys, Kirwin, Kans	35,855 98	
W. S. Hurlbut, receiver of public moneys, Cheyenne, Wyo	13,346 50	
J. R. Hayden, receiver of public moneys, Olympia, Wash T	18,482 59	
W. S. Hickox, receiver of public moneys, Durango, Colo	2,787 21	
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis	866 13	
J. H. Jones, receiver of public moneys, Menasha, Wis	1,170 71	
M. Krebs, receiver of public moneys, Boisé City, Idaho	4,684 56	
J. Knox, receiver of public moneys, Lake View, Oreg	7,703 64	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	6,249 87	
J. Lind, receiver of public moneys, Tracy, Minn	4,233 93	
A. E. Lemee, receiver of public moneys, Natchitoches, La	2,216 08	
T. Lindsey, receiver of public moneys, Visalia, Cal	9,841 55	
R. Lowry, receiver of public moneys, Huron, Dak	43,830 00	
F. J. Leonard, receiver of public moneys, Gunnison, Colo	4,633 00	
W. B. Lambert, receiver of public moneys, Neligh, Nebr	16,637 32	
George Lount, receiver of public moneys, Prescott, Ariz	299 21	
M. Marks, receiver of public moneys, New Orleans, La	9,407 30	
P. H. McNulty, receiver of public moneys, Booneville, Mo	4,003 06	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	1,475 21	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	6,566 32	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr	16,031 39	
A. O. Marsh, receiver of public moneys, Vancouver, Wash	6,555 06	
A. A. Mabson, receiver of public moneys, Montgomery, Ala	11,482 04	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	1,576 59	
H. Z. Osborne, receiver of public moneys, Bodie, Cal	269 50	
O. Perrin, receiver of public moneys, Stockton, Cal	7,698 55	
H. R. Pease, receiver of public moneys, Watertown, Dak	30,344 00	
A. C. Phillips, receiver of public moneys, Harrison, Ark	9,836 06	
S. Parker, receiver of public moneys, Niobrara, Nebr	23,608 98	
W. H. Pilkenton, receiver of public moneys, Wakeeny, Kans	38,281 22	
J. G. Pilsbury, receiver of public moneys, Oregon City, Oreg	6,926 54	
C. D. Peck, receiver of public moneys, Lake City, Colo	1,359 50	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans	576 83	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	18,526 80	
H. D. Root, receiver of public moneys, Lincoln, Nebr	1,488 84	
A. Railson, receiver of public moneys, Redwood Falls, Minn	3,305 92	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo	1,628 00	
R. G. Stuart, receiver of public moneys, Olympia, Wash	4,242 65	
T. J. Sherwood, receiver of public moneys, Marysville, Cal	5,455 67	
E. L. Salisbury, receiver of public moneys, Leadville, Colo	5,596 00	
H. W. Stone, receiver of public moneys, Benson, Minn	5,099 76	
P. W. Sletten, receiver of public moneys, Crookston, Minn	2,072 52	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn	5,339 39	
C. H. Smith, receiver of public moneys, Worthington, Minn	3,545 00	
J. D. Seaman, receiver of public moneys, North Platte, Nebr	99,603 80	
S. W. Sherfey, receiver of public moneys, Las Cruces, N. Mex	10,335 67	
T. F. Singiser, receiver of public moneys, Mitchell, Dak	8,039 08	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho	4,404 44	
E. B. Sanders, receiver of public moneys, Wausau, Wis	4,136 47	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	456 74	
P. H. Stolberg, receiver of public moneys, Taylor's Falls, Minn	978 25	
W. H. Tancre, receiver of public moneys, Huntsville, Ala	5,594 63	
J. W. Tucker, receiver of public moneys, Valentine, Nebr	71,942 52	
C. N. Thornburg, receiver of public moneys, The Dalles, Oreg	13,981 12	
A. A. Tufts, receiver of public moneys, Camden, Ark	4,063 00	
C. Thomas, receiver of public moneys, Prescott, Ariz	4,359 00	
J. Ulrich, receiver of public moneys, La Crosse, Wis	2,108 58	
F. G. Ward, receiver of public moneys, Susanville, Cal	4,694 20	
H. A. Wilson, receiver of public moneys, Montgomery, Ala	3,485 10	
Z. L. Wise, receiver of public moneys, Dardenelle, Ark	4,658 89	
W. C. Willets, receiver of public moneys, Denver, Colo	27,836 70	
Carried forward	1,420,420 54	300,692,885 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward	$1,420,420 54	$300,692,885 10
H. M. Waters, receiver of public moneys, Independence, Kans	2,063 83	
L. G. Willcox, receiver of public moneys, Detroit, Mich	561 39	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak	20,365 30	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash	18,392 92	
D. H. Wallace, receiver of public moneys, Tucson, Ariz	5,747 00	
J. S. Waters, receiver of public moneys, Farley, Idaho	3,170 50	
T. Wrong, receiver of public moneys, Concordia, Kans	4,759 95	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	3,882 12	
S. C. Wright, receiver of public moneys, Carson, Nev	1,899 00	
		1,481,262 55

FROM MARINE HOSPITAL TAX.

R. Armstrong, collector, Dubuque, Iowa	410 46
R. Alvarez, collector, Key West, Fla	821 52
W. L. Ashmore, collector, Burlington, N. J	260 04
I. S. Adams, collector, Frenchman's Bay, Me	456 52
J. A. P. Allen, collector, New Bedford, Mass	421 69
A. J. Beers, late collector, New Haven, Conn	1,481 72
J. C. Byxbee, collector, New Haven, Conn	1 20
J. Brady, jr,, collector, Fall River, Mass	1,042 71
D. O. Barr, collector, Pittsburgh, Pa	18 44
J. B. Battelle, collector, Miami, Ohio	265 59
J. Bookwalter, collector, Minnesota, Minn	724 79
A. D. Bissell, collector, Buffalo, N. Y	10 96
E. A. Bragden, collector, York, Me	17 98
W. A. Baldwin, collector, Newark, N. J	355 69
J. D. Bowie, collector, Petersburg, Va	113 68
J. M. Boardman, collector, Belfast, Me	888 68
George Bliss, collector, Waldoborough, Me	1,127 11
A. W. Bash, collector, Puget Sound, Wash	2,739 00
F. J. Babson, collector, Gloucester, Mass	417 16
J. W. Burke, collector, Mobile, Ala	1,451 49
A. S. Badger, collector, New Orleans, La	8,859 99
J. R. Brierly, collector, Wilmington, Cal	447 59
C. Borner, collector, Galena, Ill	295 21
A. H. Beach, collector, Wheeling, W. Va	2,075 02
G. E. Bowden, collector, Norfolk, Va	2,836 53
S. E. Bryant, acting collector, Kennebunk, Me	16 65
E. H. Brown, special deputy collector, Alaska	33 44
R. C. Crowell, collector, Kansas City, Mo	180 42
J. H. Cozzens, collector, Newport, R. I	232 16
J. Collins, collector, Bristol, R. I	58 89
T. F. Cassels, collector, Memphis, Tenn	2,427 01
H. D. B. Clay, collector, Yorktown, Va	833 77
William Caldwell, collector, Cincinnati, Ohio	201 55
J. Campbell, collector, Omaha, Nebr	172 35
B. C. Cook, collector, Richmond, Va	470 90
B. L. Cropley, collector, Georgetown, D. C	25 40
J. W. Cobbs, collector, Paducah, Ky	198 01
J. W. Clarke, collector, Corpus Christi, Tex	41 94
D. F. Davis, collector, Bangor, Me	617 25
F. N. Dow, collector, Portland, Me	1,127 52
J. F. Dravo, collector, Pittsburgh, Pa	3,745 71
A. C. Davis, collector, Beaufort, N. C	407 89
R. F. Dodge, collector, Salem, Mass	2 31
W. H. Daniels, collector, Oswegatchie, N. Y	153 85
S. H. Doten, collector, Plymouth, Mass	35 64
J. H. Elmer, collector, Bridgeton, N. J	1,782 22
M. A. Edgar, collector, Perth Amboy, N. J	2,057 40
D. Eagan, collector, Key West, Fla	664 83
H. P. Farrow, collector, Brunswick, Ga	404 69
B. Flagler, collector, Niagara, N. Y	65 24
J. K. Faulkner, collector, Louisville, Ky	879 95
W. R. Finch, collector, La Crosse, Wis	478 03
George Fisher, collector, Cairo, Ill	980 13
G. Frazee, collector, Burlington, Iowa	547 99
F. W. Guptill, collector, Saco, Me	13 16
C. A. Gould, collector, Buffalo, N. Y	1,761 57
J. L. Gaston, collector, Chattanooga, Tenn	239 44
F. B. Goss, collector, Barnstable, Mass	592 29
J. H. Gray, collector, Alexandria, Va	500 35
A. A. Gardner, collector, Nantucket, Mass	26 52
J. S. Hanover, collector, Fairfield, Conn	952 09
W. Hartsuff, collector, Huron, Mich	2,394 46
A. F. Howard, collector, Portsmouth, N. H	258 16
C. Harris, collector, Providence, R. I	1,202 69
J. Hunter, collector, Saint Joseph, Mo	49 47
H. F. Heriot, collector, Georgetown, S. C	225 80
A. W. Hall, collector, Milwaukee, Wis	2,077 22
E. Higgins, collector, Saint John's, Fla	1,129 40
T. A. Henry, collector, Pamlico, N. C	615 28
Carried forward	58,421 81 302,174,147 65

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward	$58,421 81	$302,174,147 65
George Holmes, collector, Beaufort, S. C	275 33	
J. W. Howell, collector, Fernandina, Fla	127 41	
J. Hirst, collector, Saint Mark's, Fla	231 19	
W. G. Henderson, collector, Pearl River, Miss	850 85	
J. F. Hartranft, collector, Philadelphia, Pa	5,969 58	
W. H. Huse, collector, Newburyport, Mass	149 66	
J. D. Hopkins, collector, Frenchman's Bay, Me	845 23	
G. W. Howe, collector, Cuyahoga, Ohio	1,385 94	
T. Ireland, collector, Annapolis, Md	594 75	
T. F. Johnson, collector, Savannah, Ga	1,915 12	
J. C. Jewell, collector, Evansville, Ind	1,200 69	
T. B. Johnson, collector, Charleston, S. C	1,243 19	
L. H. Jerome, collector, Corpus Christi, Tex	5 84	
J. R. Jolley, collector, Teche, La	796 50	
G. A. Johnson, collector, San Diego, Cal	62 24	
J. M. Kircheval, collector, Nashville, Tenn	513 81	
W. Livingston, jr., collector, Detroit, Mich	2,491 79	
W. Lowen, collector, Sag Harbor, N. Y	305 51	
I. Lord, collector, Saco, Me	1 60	
J. J. Lamoree, collector, Oswego, N. Y	222 71	
H. Lenox, collector, Burlington, N. J	41 88	
J. A. Lubey, collector, Albany, N. Y	2,639 33	
H. Lawson, collector, Eastern, Md	4,852 01	
J. O. Luby, collector, Brazos, Santiago	153 01	
D. McLaughlin, collector, Michigan, Mich	2,510 63	
C. E. Morris, collector, Genesee, N. Y	40 46	
J. D. Merryman, collector, Oregon, Oreg	677 43	
A. G. Mallay, collector, Galveston, Tex	868 30	
W. R. Mayo, collector, Norfolk, Va	21 64	
E. T. Moore, collector, Patchogue, N. Y	385 54	
G. W. Mathis, collector, Little Egg Harbor, N. J	208 53	
S. Moffett, collector, Champlain, N. Y	104 98	
D. W. McClung, collector, Cincinnati, Ohio	2,848 45	
W. G. Morris, collector, Alaska, Alaska	5 45	
C. B. Marchant, collector, Edgartown, Mass	125 56	
W. C. Marshall, collector, Belfast, Me	1 33	
T. W. Mitchell, collector, Corpus Christie, Tex	31 13	
N. B. Nutt, collector, Passamaquoddy, Me	911 18	
A. Newburger, collector, Natchez, Miss	162 81	
C. Y. Osburn, collector, Superior, Mich	661 53	
F. A. Osgood, collector, Marblehead, Mass	36 55	
C. H. Odell, collector, Salem, Mass	160 91	
A. Putnam, collector, Middletown, Conn	749 12	
H. F. Pickels, collector, Delaware, Del	1,308 40	
E. J. Pennypacker, collector, Wilmington, N. C	819 19	
J. L. Pierce, collector, Machias, Me	554 68	
N. Plato, collector, Corpus Christie, Tex	97 44	
H. Potter, jr., late collector, Pensacola, Fla	68 10	
J. Price, collector, Great Egg Harbor, N. J	167 62	
W. H. Pratt, collector, Humboldt, Cal	541 65	
George Parcher, collector, Saco, Me	19 38	
C. Rude, collector, Sandusky, Ohio	470 92	
C. E. Robinson, collector, Albemarle, N. C	484 26	
W. H. Robertson, collector, New York, N. Y	25,830 74	
S. H. Kitch, collector, Port Jefferson, N. Y	431 18	
O. H. Russell, collector, Richmond, Va	94 41	
H. C. Stafford, collector, Erie, Pa	471 77	
F. N. Shurtleff, collector, Willamette, Oreg	1,784 25	
W. H. Sargent, collector, Castine, Me	427 85	
G. B. Sawyer, collector, Wiscasset, Me	238 36	
V. Smith, collector, Duluth, Minn	144 79	
S. M. Sawyer, collector, Apalachicola, Fla	764 03	
J. W. Short, collector, Vicksburg, Miss	824 58	
J. Spalding, collector, Chicago, Ill	2,456 68	
W. J. Smith, collector, Memphis, Tenn	102 44	
W. H. Sears, collector, San Francisco, Cal	13,344 58	
J. W. Sargent, collector, Kennebunk, Me	36 35	
J. Shepard, collector, Saint Mary's, Ga	23 89	
E. Sprague, collector, Waldoborough, Me	318 89	
J. A. Tibbetts, collector, New London, Conn	1,402 92	
F. B. Torrey, collector, Bath, Me	55 89	
L. Thompson, collector, Delaware, Del	24 05	
George Toy, collector, Cherrystone, Va	1.347 94	
J. M. Tarble, collector, Pensacola, Fla	565 21	
H. N. Trumbull, collector, Stonington, Conn	367 12	
B. Upton, jr., collector, Tappahannock, Va	1,234 25	
C. Van Clive, collector, Yaquima, Oreg	77 76	
F. A. Vaughan, collector, Saluria, Tex	122 98	
G. W. Warren, collector, Cape Vincent, N. Y	96 37	
C. B. Watson, collector, Southern Oregon	192 99	
J. H. Wilson, collector, Georgetown, D. C	969 58	
W. Wells, collector, Vermont, Vt	91 02	
Carried forward	154,183 02	302,174,147 65

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward	$154,183 02	$302,174,147 65
E. H. Webster, collector, Baltimore, Md	12,305 48	
P. C. Wiggin, collector, Kennebunk, Me	12 39	
R. Worthington, collector, Boston, Mass	6,705 53	
J. W. Wakefield, collector, Bath, Me	907 76	
C. M. Whitney, collector, Saint Lous, Mo	4,973 58	
F. E. Witzell, collector, Saint Augustine, Fla	22 08	
		179,109 84

FROM RELIEF OF SICK, DISBALED, AND DESTITUTE SEAMEN.

C. H. Alley	35 70	
J. W. Chew	433 79	
S. B. Clarke	100 00	
W. H. Robertson	1,423 56	
E. L. Sullivan	61 72	
J. G. Stetson	4,152 88	
W. H. Sears	28 60	
E. H. Webster	25 00	
		6,261 25

FROM LABOR, DRAYAGE, AND STORAGE.

R. Armstrong, collector, Dubuque, Iowa	21 30	
A. S. Badger, collector, New Orleans, La	717 12	
J. Bookwalter, collector, Minnesota, Minn	138 54	
G. E. Bowden, collector, Norfolk, Va	25	
A. D. Bissell, collector, Buffalo, N. Y	6 60	
J. B. Battelle, collector, Miami, Ohio	10 90	
J. W. Burke, collector, Mobile, Ala	28 30	
W. Caldwell, collector, Cincinnati, Ohio	191 25	
J. W. Cobbs, collector, Paducah, Ky	3 00	
R. L. Cropley, collector, Georgetown, D. C	9 75	
W. H. Daniels, collector, Oswegatchie, N. Y	60 00	
F. N. Dow, collector, Portland, Me	3,417 69	
J. F. Dravo, collector, Pittsburg, Pa	344 15	
J. K. Faulkner, collector, Louisville, Ky	327 71	
C. A. Gould, collector, Buffalo, N. Y	214 00	
J. F. Hartranft, collector, Philadelphia, Pa	6,371 89	
C. Harris, collector, Providence, R. I	684 40	
T. F. Johnson, collector, Savannah, Ga	56 75	
T. B. Johnston, collector, Charleston, S. C	3,539 77	
J. M. Kercheval, collector, Nashville, Tenn	4 75	
A. M. Kuhn, collector, Indianapolis, Ind	60	
J. O. Luby, collector, Brazos, Tex	318 88	
W. Livingstone, jr., collector, Detroit, Mich	2,910 61	
J. J. Lawrence, collector, Oswego, N. Y	2,999 50	
J. R. Leonard, collector, Indianapolis, Ind	94 75	
D. W. McClung, collector, Cincinnati, Ohio	1,387 95	
A. G. Malloy, collector, Galveston, Tex	2,115 71	
C. H. Odell, collector, Salem, Mass	45 00	
H. F. Pickels, collector, Delaware, Del	15 00	
A. Putnam, collector, Middletown, Conn	100 00	
E. J. Pennypacker, collector, Wilmington, N. C	50	
W. H. Robertson, collector, New York, N. Y	25,553 08	
W. H. Sears, collector, San Francisco, Cal	1,257 11	
J. Spalding, collector, Chicago, Ill	50	
J. A. Tibbetts, collector, New London, Conn	49 00	
J. M. Tarble, collector, Pensacola, Fla	12 00	
F. B Torrey, collector, Bath, Me	1 50	
J. W. Wakefield, collector, Bath, Me	127 50	
J. H. Wilson, collector, Georgetown, D. C	78 30	
E. H. Webster, collector, Baltimore, Md	3,013 62	
R. Worthington, collector, Boston, Mass	15,495 92	
C. M. Whitney, collector, Saint Louis, Mo	1,375 82	
		73,100 97

FROM SERVICES OF UNITED STATES OFFICERS.

A. H. Abell, collector, Dunkirk, N. Y	276 00	
R. Alvarez, deputy collector, Key West, Fla	488 00	
F. J. Babson, collector, Gloucester, Mass	966 00	
I. M. Boardman, collector, Belfast, Me	62 50	
A. D. Bissell, collector, Buffalo, N. Y	90 64	
J. W. Burke, collector, Mobile, Ala	3 60	
A. S. Badger, collector, New Orleans, La	6,946 13	
J. Bookwalter, collector, Minnesota, Minn	3,288 50	
J. C. Byxbee, collector, New Haven, Conn	19 84	
J. R. Brierly, collector, Wilmington, N. C	585 00	
A. J. Beers, collector, New Haven, Conn	472 91	
A. A. Burleigh, collector, Aroostook, Me	10	
G. E. Bowden, collector, Norfolk, Va	12 00	
W. A. Baldwin, collector, Newark, N. J	9 00	
H. De B. Clay, collector, Yorktown, Va	1,320 00	
J. W. Clarke, collector, Corpus Christi, Tex	693 80	
Carried forward	15,234 02	302,432,619 71

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SERVICES OF UNITED STATES OFFICERS- Continued.

Brought forward	$15,234 02	$302,432,619 71
W. H. Daniels, collector, Oswegatchie, N. Y	1,099 12	
F. N. Dow, collector, Portland, Me	2,177 00	
M. A. Edgar, Perth Amboy, N. J	1,730 00	
D. Eagan, collector, Key West, Fla	984 00	
B. Flagler, collector, Niagara, N. Y	6,134 69	
C. A. Gould, collector, Buffalo, N. Y	3,498 32	
F. B. Goss, collector, Barnstable, Mass	400 00	
W. Hartsuff, collector, Huron, Mich	1,398 00	
C. Harris, collector, Providence, R. I	730 00	
J. F. Hartranft, collector, Philadelphia, Pa	12,587 05	
J. D. Hopkins, collector, Frenchman's Bay, Me	430 00	
T. F. Johnson, collector, Savannah, Ga	307 00	
L. H. Jerome, collector, Corpus Christi, Tex	322 00	
P. P. Kidder, collector, Dunkirk, N. Y	276 00	
W. Livingstone, jr., collector, Detroit, Mich	1,686 30	
J. O. Luby, collector, Brazos, Tex	24 50	
C. E. Morris, collector, Genesee, N. Y	277 15	
A. G. Malloy, collector, Galveston, Tex	140 80	
S. Moffett, collector, Champlain, N. Y	99 00	
C. H. Odell, collector, Salem, Mass	16 50	
N. Plato, collector, Corpus Christi, Tex	665 50	
H. F. Pickels, collector, Delaware, Del	5 00	
E. J. Pennypacker, collector, Wilmington, N. C	9 00	
W. H Robertson, collector, New York, N. Y	117,576 00	
H. C. Stafford, collector, Erie, Pa	17 50	
G. B. Sawyer, collector, Wiscasset, Me	72 00	
V. Smith, collector, Duluth, Minn	132 00	
W. H. Sargent, collector, Castine, Me	31 00	
J. Spalding, collector, Chicago, Ill	3,611 68	
W. H. Scars, collector, San Francisco, Cal	19,777 24	
W. A. Sayler, collector, Paso del Norte, Tex	1,499 80	
J. A. Tibbetts, New London, Conn	74 50	
W. Wells, collector, Vermont, Vt	4,738 25	
C. M. Whitney, collector, Saint Louis, Mo	160 00	
E. H. Webster, collector, Baltimore, Md	14,138 66	
R. Worthington, collector, Boston, Mass	33,507 78	
		245,567 33

FROM CUSTOMS OFFICER'S FEES.

A. S. Badger, collector, New Orleans, La	11,080 75	
E. Brown, late acting collector, Sitka, Alaska	80	
J. W. Clarke, collector, Corpus Christi, Tex	7 50	
F. N. Dow, collector, Portland, Me	9,139 48	
W. R. Finch, collector, La Crosse, Wis	106 90	
J. F. Hartranft, collector, Philadelphia, Pa	21,331 49	
W. H. Pratt, collector, Humboldt, Cal	76 75	
W. H. Robertson, collector, New York, N. Y	179,755 38	
J. Spalding, collector, Chicago, Ill	13,459 15	
W. H. Sears, collector, San Francisco, Cal	20,223 74	
W. A. Sayler, collector, Paso del Norte, Tex	346 18	
A. Tibbetts, late collector, Paso del Norte, Tex	2 00	
E. H. Webster, collector, Baltimore, Md	13,137 23	
R. Worthington, collector, Boston, Mass	36,373 86	
		305,041 21

FROM WEIGHING FEES.

A. S. Badger, collector, New Orleans, La	304 87	
A. D. Bissell, collector, Buffalo, N. Y	31 14	
F. J. Babson, collector, Gloucester, Mass	294 09	
I. M. Boardman, collector, Belfast, Me	3 06	
J. W. Burke, collector, Mobile, Ala	8 50	
J. W. Clarke, collector, Corpus Christi, Tex	8 04	
R. C. Crowell, collector, Kansas City, Mo	11 05	
H. De B. Clay, collector, Yorktown, Va	989 90	
J. F Dravo, collector, Pittsburgh, Pa	25 29	
F. N. Dow, collector, Portland, Me	78 37	
C. A. Gould, collector, Buffalo, N. Y	16 87	
J. F. Hartanft, collector, Philadelphia, Pa	4,809 67	
C. Harris, collector, Providence, R. I	1 74	
T. B. Johnston, collector, Charleston, S. C	61 80	
J. O. Luby, collector, Brazos, Tex	22 00	
A. G. Malloy, collector, Galveston, Tex	71 75	
H. F. Pickels, collector, Delaware, Del	1 71	
N. Plato, collector, Corpus Christi, Tex	1 06	
E. J. Pennypacker, collector, Wilmington, N. C	3 70	
W. H. Robertson, collector, New York, N. Y	107,487 16	
W. H. Sears, collector, San Francisco, Cal	11,589 28	
J. Spalding, collector, Chicago, Ill	2 10	
S. M. Sawyer, collector, Apalachicola, Fla	24 00	
F. A. Vaughan, collector, Saluria, Tex	6 44	
E. H. Webster, collector, Baltimore, Md	3,143 88	
R. Worthington, collector, Boston, Mass	10,870 07	
		139,867 54
Carried forward		303,123,095 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward		$303,123,095 79

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

J. A. P. Allen, collector, New Bedford, Mass	$55 00	
R. Armstrong, collector, Dubuque, Iowa	5 00	
A. H. Abell, collector, Dunkirk, N. Y	5 00	
R. Alverez, collector, Key West, Fla	449 22	
A. A. Burleigh, collector, Aroostook, Me	1,077 82	
J. W. Burke, collector, Mobile, Ala	5 00	
G. Bliss, collector, Waldoborough, Me	32 54	
J. C. Byxbee, collector, New Haven, Conn	5 00	
A. S Badger, collector, New Orleans, La	2,829 99	
J. Bookwalter, collector, Minnesota, Minn	499 95	
A. W. Bash, collector, Puget Sound, Wash	6,651 62	
J. D Bowie, collector, Petersburg, Va	15 00	
F. J Babson, collector, Gloucester, Mass	110 00	
G. E. Bowden, collector, Norfolk, Va	70 00	
J. B. Battolle, collector, Miami, Ohio	5 00	
A. J. Beers, collector, New Haven, Conn	18 95	
W. A. Baldwin, collector, Newark, N. J	1,250 00	
A. H. Beach, collector, Wheeling, W. Va	25 00	
J. Campbell, collector, Omaha, Nebr	2 50	
J. W. Clarke, collector, Corpus Christi, Tex	231 94	
W. Caldwell, collector, Cincinnati, Ohio	55 00	
T. F. Cassels, collector, Memphis, Tenn	116 62	
H. De B. Clay, collector, Yorktown, Va	10 00	
B. C. Cook, collector, Richmond, Va	5 00	
W. H. Daniels, collector, Oswegatchie, N. Y	383 72	
J. P. Donworth, collector, Aroostook, Me	106 83	
D. F. Davis, collector, Bangor, Me	1,925 80	
F. N. Dow, collector, Portland, Me	25 00	
M. A. Edgar, collector, Perth Amboy, N. J	115 00	
D. Eagan, collector, Key West, Fla	1,621 74	
B. Flagler, collector, Niagara, N. Y	225 71	
C. A. Gould, collector, Buffalo, N. Y	768 22	
F. B. Goss, collector, Barnstable, Mass	5 00	
J. F. Hartranft, collector, Philadelphia, Pa	226 27	
G. Holmes, collector, Beaufort, S. C	5 00	
W. H. Hunt, jr., collector, Montana and Idaho	570 00	
G. W. Howe, collector, Cuyahoga, Ohio	62 15	
A. W. Hall, collector, Milwaukee, Wis	20 00	
W. G. Henderson, collector, Pearl River, Miss	15 00	
J. Hanover, collector, Fairfield, Conn	229 95	
W. Hartsuff, collector, Huron, Mich	522 66	
J. D. Hopkins, collector, Frenchman's Bay, Me	2 49	
C. Harris, collector, Providence, R. I	167 91	
H. F. Heriot, collector, Georgetown, D. C	130 00	
A. F. Howard, collector, Portsmouth, N. H	50 63	
T. F. Johnson, collector, Savannah, Ga	290 76	
T. B. Johnston, collector, Charleston, S. C	112 50	
G. A. Johnson, collector, San Diego, Cal	30 00	
L. H. Jerome, collector, Corpus Christi, Tex	568 09	
J. O. Luby, collector, Brazos, Tex	659 86	
W. Livingstone, jr., collector, Detroit, Mich	3,335 08	
J. J. Lawrence, collector, Oswego, N. Y	25 00	
J. R. Leonard, collector, Indianapolis, Ind	20 00	
A. G. Malloy, collector, Galveston, Tex	235 33	
D. McLaughlin, collector, Michigan, Mich	99	
J. D. Merryman, collector, Oregon, Oreg	10 00	
T. W. Mitchell, collector, Corpus Christi, Tex	60 57	
S. Moffett, collector, Champlain, N. Y	105 00	
D. W. McClung, collector, Cincinnati, Ohio	10 00	
C. E. Morris, collector, Genesee, N. Y	35 50	
N. B. Nutt, collector, Passamaquoddy, Me	83 63	
C. Y. Osburn, collector, Superior, Mich	169 15	
C. H. Odell, collector, Salem, Mass	5 00	
N. Plato, collector, Corpus Christi, Tex	1,280 59	
E. J. Pennypacker, collector, Wilmington, N. C	361 90	
W. H. Pratt, collector, Humboldt, Cal	10 00	
J. L. Pierce, collector, Machias, Me	5 00	
W. H. Robertson, collector, New York, N. Y	70,727 13	
C. E. Robinson, collector, Albemarle, N. C	10 00	
W. H. Sears, collector, San Francisco, Cal	25,919 39	
W. A. Sayler, collector, Paso del Norte, Tex	3,525 07	
V. Smith, collector, Duluth, Minn	10 00	
J. Spalding, collector, Chicago, Ill	1,758 76	
S. M. Sawyer, collector, Apalachicola, Fla	12 00	
E. L. Sullivan, late collector, San Francisco, Cal	61 28	
F. N. Shurtliff, collector, Willamette, Oreg	359 78	
J. M. Tarble, collector, Pensacola, Fla	237 83	
J. A. Tibbetts, collector, New London, Conn	20 00	
A. Tibbetts, collector, Paso del Norte, Tex	6 20	
G. Toy, collector, Cherrystone, Va	200 00	
B. Upton, jr., collector, Tappahannock, Va	10 00	
F. A. Vaughan, collector, Saluria, Tex	165 12	
Carried forward	131,146 74	303,123,095 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	$131,146 74	$303,123,095 79
W. Wells, collector, Vermont, Vt	2,986 70	
R. Worthington, collector, Boston, Mass	8,357 63	
E. H. Webster, collector, Baltimore, Md	43 85	
C. M. Whitney, collector, Saint Louis, Mo	19 65	
G. W. Warren, collector, Cape Vincent, N. Y	195 00	
F. N. Wicker, collector, Key West, Fla	4 95	
C. B. Watson, collector, Southern Oregon	5 00	
		142,759 52

FROM EMOLUMENT FEES—CUSTOMS.

R. Alvarez, collector, Key West, Fla	1,316 42	
A. A. Burleigh, collector, Aroostook, Me	812 55	
F. J. Babson, collector, Gloucester, Mass	35 06	
George Bliss, collector, Waldoborough, Me	2,552 78	
J. W. Burke, collector, Mobile, Ala	1,204 24	
A. J. Beers, collector, New Haven, Conn	1,457 53	
G. E. Bowden, collector, Norfolk, Va	591 60	
S. E. Bryant, acting collector, Kennebunk, Me	27 25	
J. R. Brierly, collector, Wilmington, Cal	1,589 88	
J. Brady, jr., collector, Fall River, Mass	1,002 13	
A. D. Bissell, collector, Buffalo, N. Y	186 30	
J. Bookwalter, collector, Minnesota, Minn	6,350 63	
H. De B. Clay, collector, Yorktown, Va	17 20	
J. W. Clarke, collector, Corpus Christi, Tex	180 67	
W. F. Daniels, collector, Oswegatchie, N. Y	2,859 46	
J. F. Dravo, collector, Pittsburgh, Pa	32,319 29	
M. A. Edgar, collector, Perth Amboy, N. J	87 30	
H. P. Farrow, collector, Brunswick, Ga	434 54	
E. W. Fox, late collector, Saint Louis, Mo	122 66	
B. Flagler, collector, Niagara, N. Y	8,920 05	
F. W. Guptill, collector, Saco, Me	28 97	
C. A. Gould, collector, Buffalo, N. Y	26,872 00	
W. Hartsuff, collector, Huron, Mich	672 88	
J. D. Hopkins, collector, Frenchman's Bay, Me	1 00	
G. W. Howe, collector, Cuyahoga, Ohio	8,354 61	
A. W. Hall, collector, Milwaukee, Wis	8,651 57	
T. S. Hudson, collector, Eastern, Md	274 97	
H. A. Kennedy, collector, Waldoborough, Me	278 91	
J. J. Lawrence, collector, Oswego, N. Y	19,153 41	
J. A. Luby, collector, Albany, N. Y	211 88	
W. Livingstone, jr., collector, Detroit, Mich	2,294 90	
H. Lawson, collector, Eastern, Md	404 96	
S. Moffett, collector, Champlain, N. Y	9,320 61	
C. E. Morris, collector, Genesee, N. Y	697 96	
D. McLaughlin, collector, Michigan, Mich	3,613 45	
W. G. Morris, collector, Sitka, Alaska	10 30	
D. W. McClung, collector, Cincinnati, Ohio	34,943 20	
T. W. Mitchell, collector, Corpus Christi, Tex	28 15	
A. G. Malloy, collector, Galveston, Tex	879 80	
N. B. Nutt, collector, Passamaquoddy, Me	88 38	
C. Y. Osburn, collector, Superior, Mich	2,908 02	
E. J. Pennypacker, collector, Wilmington, N. C	1,598 40	
N. Plato, collector, Corpus Christi, Tex	747 70	
H. Potter, jr., late collector, Pensacola, Fla	91 63	
C. Rude, collector, Sandusky, Ohio	113 72	
F. N. Shurtliff, collector, Willamette, Oreg	15,569 39	
J. M. Tarble, collector, Pensacola, Fla	87	
L. Thompson, collector, Delaware, Del	20 34	
C. Van Cleve, collector, Yaquina, Oreg	10 50	
J. H. Wilson, collector, Georgetown, D. C	268 10	
W. Wells, collector, Vermont, Vt	22,944 08	
J. W. Wakefield, collector, Bath, Me	4,457 08	
C. M. Whitney, collector, Saint Louis, Mo	40,616 89	
F. N. Wicker, collector, Key West, Fla	5,107 73	
		273,303 90

FROM IMMIGRANT FEES.

J. A. P. Allen, collector, New Bedford, Mass	190 50	
R. Alvarez, collector, Key West, Fla	454 50	
F. J. Babson, collector, Gloucester, Mass	2 00	
A. S. Badger, collector, New Orleans, La	1,276 50	
J. C. Byxbee, collector, New Haven, Conn	1 50	
A. J. Beers, collector, New Haven, Conn	5 00	
J. W. Burke, collector, Mobile, Ala	6 00	
F. N. Dow, collector, Portland, Me	423 00	
D. Eagan, collector, Key West, Fla	1,360 50	
F. B. Goss, collector, Barnstable, Mass	34 50	
J. F. Hartranft, collector, Philadelphia, Pa	11,110 50	
J. McLaughlin, collector, Michigan, Mich	1 50	
A. G. Malloy, collector, Galveston, Tex	485 50	
C. Y. Osburn, collector, Superior, Mich	54 00	
W. H. Robertson, collector, New York, N. Y	142,534 00	
V. Smith, collector, Duluth, Minn	21 00	
S. Spalding, collector, Chicago, Ill	2 00	
Carried forward	157,962 50	303,539,159 21

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM IMMIGRANT FEES—Continued.

Brought forward	$157,962 50	$303,539,159 21
W. H. Sears, collector, San Francisco, Cal	1,579 50	
J. M. Tarble, collector, Pensacola, Fla	19 00	
E. H. Webster, collector, Baltimore, Md	7,968 00	
G. W. Warren, collector, Cape Vincent, N. Y	5 00	
R. Worthington, collector, Boston, Mass	9,468 50	
		177,002 50

FROM SHIPPING FEES.

F. J. Babson, collector, Gloucester, Mass	20 00	
George Bliss, collector, Waldoborough, Me	4 00	
B. C. Cook, collector, Richmond, Va	69 00	
H. DeB. Clay, collector, Yorktown, Va	4 00	
G. Holmes, collector, Beaufort, S. C	12 00	
W. Livingston, jr., collector, Detroit, Mich	16 10	
A. G. Malloy, collector, Galveston, Tex	2 50	
C. H. Odell, collector, Salem, Mass	8 00	
John Price, collector, Great Egg Harbor, N. Y	3 50	
W. H. Pratt, collector, Humboldt, Cal	320 50	
E. J. Pennypacker, collector, Wilmington, Cal	15 50	
H. F. Pickels, collector, Delaware, Del	4 00	
O. F. Russell, collector, Richmond, Va	38 00	
W. H. Sargent, collector, Castine, Me	3 50	
F. N. Shurtliff, collector, Willamette, Oreg	80 00	
S. M. Sawyer, collector, Apalachicola, Fla	20 00	
J. M. Tarble, collector, Pensacola, Fla	298 50	
C. H. Alley, shipping commissioner, Pascagoula, Miss	193 50	
H. Armstrong, shipping commissioner, Norfolk, Va	38 00	
J. Babson, shipping commissioner, Boston, Mass	5,143 00	
A. M. Bullock, shipping commissioner, Norfolk, Va	131 50	
J. Beckett, shipping commissioner, Savannah, Ga	206 50	
H. Bash, shipping commissioner, Port Townsend, Wash	1,643 00	
T. A. Codd, shipping commissioner, New Bedford, Mass	126 92	
G. J. Hall, shipping commissioner, Brunswick, Ga	328 50	
H. L. Hoyt, shipping commissioner, Portland, Oreg	217 00	
H. C. Bathaway, shipping commissioner, New Bedford, Mass	87 00	
F. C. Humphreys, shipping commissioner, Pensacola, Fla	169 25	
W. L. James, shipping commissioner, Philadelphia, Pa	1,072 25	
C. P. Knapp, shipping commissioner, Portland, Me	1,851 50	
B. L. Nichols, shipping commissioner, Providence, R. I	1,126 00	
J. A. O'Brien, shipping commissioner, Philadelphia, Pa	6,626 75	
A. C. Penton, shipping commissioner, Wilmington, N. C	46 85	
J. L. Parkhurst, shipping commissioner, Georgetown, D. C	3 50	
J. S. Rawlett, shipping commissioner, Waldoborough, Me	334 00	
J. J. Rodgers, shipping commissioner, Baltimore, Md	2,186 50	
J. C. Reed, shipping commissioner, Philadelphia, Pa	19,176 50	
P. Ravesees, shipping commissioner, Mobile, Ala	341 00	
E. O. Smith, shipping commissioner, Bath, Me	471 00	
R. S. Stubbs, shipping commissioner, Portland, Oreg	24 00	
J. D. Stevenson, shipping commissioner, San Francisco, Cal	15,173 00	
G. B. Stoddard, shipping commissioner, Charleston, S. C	597 50	
C. P. Upshar, shipping commissioner, Astoria, Oreg	682 00	
William Wright, shipping commissioner, New Orleans, La	2,568 50	
		61,484 12

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

A. R. Ayres, clerk, Washington Territory	23 25	
C. T. Acton, assistant treasurer, New York	35 74	
H. E. Andrews, clerk, western district Tennessee	534 49	
W. A. Allen, clerk, eastern district Texas	71 89	
A. E. Buck, clerk, northern district Georgia	142 57	
W. H. Bradley, clerk, northern district Illinois	2,138 77	
E. F. Bishop, clerk, district Colorado	582 73	
N. C. Butler, clerk, district Indiana	509 98	
B. L. Benedict, clerk, eastern district New York	35 00	
E. Bill, clerk, northern district Ohio	315 61	
C. H. Bill, deputy clerk, northern district Ohio	269 83	
L. T. Baxter, clerk, middle district Tennessee	474 57	
C. T. Barry, clerk, eastern district Virginia	35 58	
W. H. Bliss, attorney, eastern district Missouri	10 00	
W. Bird, Indian agent	63 17	
S. B. Crail, clerk, district Kentucky	1,838 32	
S. C. McCandless, clerk, western district Pennsylvania	75 58	
A. J. Crane, late collector internal revenue, 3d district Vermont	19 81	
W. W. Chapman	300 00	
City National Bank	500 00	
J. H. Clark, clerk, eastern district Missouri	58 70	
M. B. Converse, clerk, southern district Illinois	911 06	
H. C. Cowles, clerk, western district North Carolina	20 61	
B. R. Cowen, clerk, southern district Ohio	859 72	
Carried forward	9,826 98	303,777,645 83

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward	$9,826 98	$303,777,645 83
E. R Campbell, clerk, middle district Tennessee	14 15	
J. W. Chew, clerk, district Maryland	31 84	
D. J. Davison, clerk, eastern district Michigan	545 01	
E. S. Dundy, jr., clerk, district Nebraska	535 00	
J. W. Dimmick, marshal, district Alabama	9 75	
A. R. Z. Dawson, clerk, district Dakota	50 00	
A. H. Davis, clerk, district Maine	150 00	
F. N. Dow, collector of customs, Portland, Me	475 00	
E. G, Edgarton, clerk, district Dakota	350 00	
J. B. Erhardt, marshal, southern district New York	196 65	
M. Erwin, clerk, southern district Georgia	74 40	
B. W. Etheridge, clerk, western district Tennessee	129 30	
J. H. Finks, clerk, northern district Texas	518 60	
R. L. Goodrich, clerk, eastern district Arkansas	196 64	
T. Griffith, clerk, southern district New York	197 92	
H. C. Geisburg, clerk, western district Missouri	10 00	
C. B. Germain, clerk, northern district New York	125 00	
F. W. Glenn, late collector internal revenue, first district Texas	254 56	
G. R. Hill, clerk, northern district Mississippi	60 00	
H. M. Hinsdell, clerk, western district Michigan	400 50	
C. H. Hill, clerk, district Massachusetts	543 50	
S. Hoffman, clerk, district California	505 00	
A. R. Humes, clerk, eastern district Tennessee	37 77	
C. B. Hinsdell, clerk, western district Michigan	71 70	
W. C. Howard, clerk, southern district Ohio	988 20	
J. Hall, marshal, western district Pennsylvania	296 59	
A. Hobbs, clerk, northern district Iowa	320 00	
T. W. Hunt, marshal, southern district Mississippi	17 15	
G. W. Ingalls, Indian agent	43 50	
C. S. Jeffard, clerk, district Arizona	25 00	
W. H. King, clerk, southern district Georgia	167 73	
E. Kurtz, clerk, eastern district Wisconsin	752 75	
E. O. Locke, clerk, southern district Florida	539 69	
H. K. Love, clerk, southern district Iowa	72 40	
R. H. Lamson, clerk, district Oregon	1,559 64	
E. S. Lincoln, clerk, eastern district Pennsylvania	1,592 07	
R. B. Leman, clerk, northern district New York	48 45	
E. E. Marven, clerk, district Connecticut	500 00	
N. C. Morgan, clerk, district Dakota	57 20	
S. C. McCandless, clerk, western district Pennsylvania	737 23	
J. McGuire, late receiver public moneys, Monroe, La	6 00	
A. McGehee, clerk, district Mississippi	534 55	
A. McCue, Solicitor of the Treasury	65 00	
C. McMichael, marshal, District of Columbia	85 75	
A. W. McCullough, clerk, northern district Alabama	53 38	
C. H. Morrison, late receiver public moneys, Monroe, La	136 80	
H. S. Neal, Solicitor of the Treasury	52 92	
E. S. Nicolls, late receiver public moneys, Independence, Kans	165 44	
J. C. Orr, late collector internal revenue, district West Virginia	35 75	
R. G. O'Brien, clerk, district Washington Territory	58 25	
W. P. Preble, clerk, district Maine	314 66	
R. M. Pratt, Indian agent	104 55	
J. W. Payne, clerk, western district North Carolina	96 25	
E. Root, attorney, southern district New York	562 62	
J C. Reed, clerk, western district North Carolina	47 05	
N. J. Riddick, clerk, eastern district North Carolina	141 70	
L. Ruggles, late receiver public moneys, Florence, Ariz	60 00	
L. Rowe, clerk, district New Jersey	198 17	
B. B. Smalley, clerk, district Vermont	15 83	
W. A. Spencer, clerk, district Minnesota	1,814 02	
J. Seavey, clerk, district Washington Territory	1,233 65	
F. M. Stewart, clerk, western district Wisconsin	3,465 56	
J. G. Stetson, clerk, district Massachusetts	584 70	
E. M. Seabrook, clerk, district South Carolina	5 00	
E. H. Smith, clerk, district New Mexico	17 50	
W. A. Sayler, late collector internal revenue, second district Texas	18 95	
G. P. Sanger, attorney, district Massachusetts	400 00	
L. Schmidt, clerk, western district Missouri	512 25	
Secretary of the Treasury	194 25	
W. A. Sherman, late receiver of public moneys, Augusta, Kans	36 00	
W. E. Singleton, clerk, eastern district Texas	47 90	
D. C. Tuttle, late receiver of public moneys, Camden, Ark	16 50	
L. Saturn, Indian agent	47 10	
J. Varnum, late receiver of public moneys, Gainesville, Fla	45 00	
A. J. Van Duzee, clerk, northern district Iowa	48 80	
S. Wheeler, clerk, western district Arkansas	1,364 30	
William Whiting, Indian agent	44 32	
J. C. Wilson, clerk, district Kansas	30 30	
P. Walter, clerk, northern district Florida	46 20	
		35,733 84
Carried forward		303,813,379 67

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward		$303,813,379 67

FROM EMOLUMENT FEES—JUDICIARY.

N. P. Banks, marshal, district Massachusetts	546 00	
Thomas Boles, marshal, western district Arkansas	3,089 76	
S. Bell, clerk, eastern district Pennsylvania	2,942 66	
L. T. Baxter, clerk, middle district Tennessee	14 44	
W. S. Doolittle, clerk, northern district New York	100 67	
W. P. Fishback, clerk, district Indiana	800 00	
E. D. Frank, clerk, district Nebraska	1,061 31	
T. Griffith, clerk, southern district New York	416 38	
H. D. Gamble, clerk, western district Pennsylvania	44 50	
H. C. Geisburg, clerk, western district Missouri	482 57	
J. Hall, marshal, northern district Pennsylvania	10,468 01	
O. B. Hillis, clerk, district Minnesota	450 44	
E. S. Kearney, late marshal, district Oregon	2,114 47	
S. H. Lyman, clerk, southern district New York	5,585 83	
J. F. Lewis, late marshal, western district Virginia	5,456 54	
C. S. Lincoln, clerk, eastern district Pennsylvania	1,111 94	
J. H. McKenney, clerk, Supreme Court United States	2,574 49	
H. E. Mann, late clerk, district Minnesota	605 91	
S. W. Milton, attorney clerk, South Carolina	159 38	
C. D. MacDougall, marshal, northern district New York	1,813 59	
R. J. Meigs, attorney, eastern district Tennessee	580 03	
J. M. Meek, attorney, eastern district Tennessee	988 06	
C. McMichael, marshal, District of Columbia	2,432 26	
M. M. Price, collector, eastern district Missouri	65 85	
W. Robbins, late collector, northern district New York	11,728 76	
D. B. Russell, marshal, eastern district Arkansas	13 02	
B. J. Spooner, marshal, district Indiana	1,985 70	
P. J. Stroback, late marshal, southern district Alabama	1,389 10	
A. P. Selby, clerk, eastern district Missouri	248 06	
W. H. Smith, attorney, northern district Alabama	256 00	
L. S. B. Sawyer, clerk, district California	2,042 63	
		61,568 36

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department	30,878 50	
War Department:		
Quartermaster-General's Office	125,662 39	
Medical	3,643 16	
Subsistence	9 45	
Ordnance	13,455 39	
Adjutant-General's Office	124 11	
Signal Service	278 55	
Military Prison	211 00	
Military Academy	2,087 69	
War Department	1,811 07	
Engineer's Office	6,878 50	
Louisville and Portland Canal	41 00	
Navy Department:		
Yards and Docks	7,039 41	
Construction and Repair	17,767 54	
Provisions and Clothing	18,520 72	
Medicine and Surgery	78 78	
Equipment and Recruiting	29,865 57	
Navigation	707 97	
Steam Engineering	14,844 77	
Marine	653 17	
Navy Department, Civil	819 86	
Arctic Expedition	43 01	
Miscellaneous:		
Senate	929 93	
House of Representatives	181 31	
Public Printer	10,902 33	
Executive Office	53 00	
State Department	3,229 96	
Department of Agriculture	1,754 99	
Department of Justice	808 07	
Department of the Interior	9,600 87	
		302,882 07

FROM MISCELLANEOUS SOURCES.

Fees on letters patent			1,055,697 60
Tax on circulation, &c., national banks			2,914,222 25
Deposit on account surveying public lands			594,414 34
Mileage of examiners			1,127 70
Sales of ordnance materials, War Department	119,014 81		
Sales of powder account, War Department	76 00		
Sales of ordnance materials, Navy Department	2,643 58		
Sales of condemned naval vessels, Navy Department	55,541 80		
Sales of small-arms, Navy Department	231 62		
			177,507 81
Carried forward			308,920,799 80

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MISCELLANEOUS SOURCES—Continued.

Brought forward		$308,920,799 80
Depredations on public lands		29,319 21
Soldiers' Home permanent fund		333,735 05
Profits on coinage	659,074 09	
Profits on standard silver dollars	5,329,120 99	
Deductions on bullion deposits	58,964 77	
Assays, &c., of ores	4,125 11	
		6,051,284 96
United States notes	84,493,153 00	
Certificates of deposit	56,565,000 00	
Silver certificates	41,080,000 00	
Funded loan of 1907	58,150 00	
Gold certificates	63,000,000 00	
		245,196,303 00
Sioux City and Pacific Railroad Company	47,521 36	
Central Branch Union Pacific Railroad Company	57,345 21	
Central Pacific Railroad Company	78 65	
Kansas Pacific Railway Company	229,002 63	
Reimbursement of interest, Union Pacific Railway Company	924,634 50	
Sinking fund, Union Pacific Railway Company	2,086,767 40	
Reimbursement of interest, Central Pacific Railway Company	349,489 23	
Sinking fund, Central Pacific Railway Company	389,940 38	
		4,084,779 36
Reimbursement by Sioux Indians, &c	27,779 62	
Reimbursement by Otoe and Missourias, &c	61,315 85	
Reimbursement account of appropriations heretofore made	22,788 80	
Interest on Indian trust-fund stocks	17,585 34	
Indian trust funds	860 34	
Proceeds of Osage ceded lands	2,505 24	
Proceeds of Osage Indian lands	826,296 03	
Proceeds of Cherokee Indians lands	391 11	
Proceeds of Cherokee school lands	190 38	
Proceeds of Kansas Indian lands	35,841 29	
Proceeds of Otoe and Missourias Indian lands	22,192 09	
Proceeds of Pawnee Indian lands	56,372 77	
Proceeds Sioux Reservation in Minnesota and Dakota	6,548 11	
Proceeds Omaha Indian lands	28,499 51	
Proceeds Umatilla Indian lands	44,615 14	
Proceeds Kickapoo Indian lands	16,350 15	
Proceeds Ute Indian lands	92,916 56	
Proceeds Miami Indian lands	5,268 63	
Interest on deferred payments, sales Indian lands	14,201 70	
Reimbursement account, appropriations for Chickasaws	2,500 00	
Funds of Ottawa and Chippewa Indians	58,496 40	
		1,343,515 06
Revenues, District of Columbia:		
General fund	1,771,671 93	
Water fund	143,952 43	
Redemption tax-lien certificates	2,117 73	
Washington special-tax fund	8,316 86	
Washington redemption fund	315 07	
Redemption assessment certificates	2,924 09	
Sale of bonds, guarantee-fund interest account	459 76	
Retained from contractors	66,864 38	
United States share of excess	10,107 69	
		2,006,729 94
Reimbursement by national-banks redemption agency:		
Salaries, office Treasurer, 1884	35,896 87	
Salaries, office Treasurer, 1885	38,085 39	
Salaries, office Comptroller of Currency, 1884	8,355 58	
Salaries, office Comptroller of Currency, 1885	8,346 43	
Contingent expenses, office Treasurer, 1884	72,469 86	
		163,154 13
Reimbursement account, salaries officers internal revenue, 1884	206 10	
Reimbursement account, salaries officers internal revenue, 1885	2,293 90	
		2,500 00
Tax on seal-skins		317,400 25
Proceeds of property devised by John Gardner, deceased		5,706 49
Amount received from Charles H. Barthe, account fraudulent vouchers		32,702 87
Water and ground rent, Hot Springs Reservation	3,001 25	
Sales, Hot Springs Reservation lands	1,995 60	
		4,996 85
Sale of Holmead Cemetery, District of Columbia		52,000 00
Sale of Georgetown fish wharf, District of Columbia		1,660 05
Interest on deposits with Seligman Bros		17,992 58
Claim of S. A. Belden & Co		2,610 82
Navy pension fund		55 04
Premium on coin		45 24
Interest on Nashville and Chattanooga Railroad bonds		20,000 00
Interest on East Tennessee, Virginia and Georgia Railroad bonds		3,800 00
Trust-fund interest, free schools, South Carolina		1,920 98
Assessments, deaths on shipboard		770 00
Carried forward		568,593,841 68

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MISCELLANEOUS SOURCES—Continued.

Brought forward	$568,593,841 68
Conscience fund	4,600 93
Passport fees	26,948 52
Unexpended receipts military telegraph lines	17,842 79
Copying fees, General Land Office	8,783 54
Copyright fees	15,500 00
Forfeitures by contractors	1,135 65
Miscellaneous items	2,151 03
Interest on debts due United States	2,829 37
Rent of public buildings	14,605 17
Work done in public shops	235 49
Payment an account railway material, &c	5,840 93
Sale of property, internal-revenue laws	1,711 06
Rent of property, internal-revenue laws	257 67
Proceeds of property, section 3749 R. S	3,032 68
Fees for inspecting gas and meters	304 00
Indian moneys, proceeds of labor	12,095 79
Copying fees, State Department	265 00
Redemption of property, act June 8, 1872	51 28
Amount paid by Northern Pacific Railroad Company, &c	16 000 00
Rebate of interest	05
Revenues from Yellowstone Park	64 00
Premium on drafts	816 62
Proceeds of property, section 3195, R. S	65 27
Cost of printing records, Supreme Court cases	5,000 00
Proceeds, captured and abandoned property	1,000 00
Chinese indemnity fund	151,970 86
Reimbursed by Edgar Speiden, &c	60 00
Total receipts	568,887,009 38

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, *and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS CARRIED to the SURPLUS FUND during the fiscal year ending June* 30, 1885, *together with the UNEXPENDED BALANCES on June* 30, 1885, *which are to be accounted for in the next annual statement.*

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY.										
Salaries and mileage of Senators	1883	.....	.....	$1,627 94	.....	.....	$1,627 94	.....	$1,627 94	.....
Do	1884	.....	.....	3,341 50	.....	$0 10	3,341 60	.....	.....	$3,341 60
Do	1885	23	160	.....	$413,000 00	.....	413,000 00	$413,000 00	.....	.....
Salaries of officers and employés of Senate	1883	.....	.....	4,129 78	.....	.....	4,129 78	.....	4,129 78	.....
Do	1884	23	249,225	4,552 14	269 53	.....	4,821 67	413 53	.....	4,408 14
Do	1885	23	160,467	.....	274,378 00	150 34	274,528 34	271,909 91	.....	2,618 43
Contingent expenses of Senate, clerks to committees, and pages	1883	.....	.....	3,195 40	.....	.....	3,195 40	.....	3,195 40	.....
Do	1884	23	249	.....	27,666 00	2,808 00	30,474 00	27,666 00	.....	2,808 00
Do	1885	23	162,468	.....	30,852 00	2,458 00	33,310 00	25,000 00	.....	8,310 00
Contingent expenses of Senate, Stationery and newspapers	1883	23	249	.....	140 75	.....	140 75	140 75	.....	.....
Do	1884	.....	.....	.....	.....	35	35	.....	.....	35
Do	1885	23	162	.....	15,500 00	.....	15,500 00	15,500 00	.....	.....
Contingent expenses of Senate. horses and wagons	1883	.....	.....	766 29	.....	.....	766 29	.....	766 29	.....
Do	1885	23	162,467	.....	3,500 00	.....	3,500 00	3,500 00	.....	.....
Contingent expenses of Senate, fuel for heating apparatus	1883	.....	.....	17 68	.....	.....	17 68	.....	17 68	.....
Do	1884	23	249	.....	1,000 00	1 95	1,001 95	388 12	.....	613 83
Do	1885	23	164	.....	7,000 00	.....	7,000 00	7,000 00	.....	.....
Contingent expenses of Senate, furniture and and repairs	1883	.....	.....	136 93	.....	.....	136 93	.....	136 93	.....
Do	1884	23	249	.....	1,500 00	361 48	1,861 48	1,504 00	.....	357 48
Do	1885	23	164,467	.....	17,000 00	.....	17,000 00	17,000 00	.....	.....
Contingent expenses of Senate, packing boxes.	1884	.....	.....	100 00	.....	.....	100 00	.....	.....	100 00
Do	1885	23	164	.....	770 00	.....	770 00	770 00	.....	.....
Contingent expenses of Senate, folding documents	1884	23	249	.....	500 00	1 35	501 35	456 00	.....	45 35
Do	1885	23	164,467	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Contingent expenses of Senate, pay of folders	1883	.....	.....	1,040 35	.....	.....	1,040 35	.....	1,040 35	.....
Contingent expenses of Senate, materials for folding	1885	23	164	.....	4,500 00	.....	4,500 00	4,500 00	.....	.....
Contingent expenses of Senate, expenses of special and select committees	1883	.....	.....	23,789 90	.....	.....	23,789 90	.....	23,789 90	.....
Do	1884	23	249,468	3 33	15,444 00	44 94	15,492 27	15,487 95	.....	4 32

Do	1885	23	144,468		40,000 00		40,000 00	32,100 00		7,900 00
Contingent expenses of Senate miscellaneous items	1882			1,811 84			1,811 84			1,811 84
Do	1883	23	249	6 08	371 00		377 08	371 00	6 08	
Do	1884	23	249		5,816 00	533 86	6,349 86	2,947 94		3,401 92
Do	1885	23	164,468		37,000 00		37,000 00	32,000 00		5,000 00
Contingent expenses of Senate, salaries of Capitol police	1883			18 60			18 60		18 60	
Do	1884			92 20			92 20			92 20
Do	1885	23	164		18,300 00		18,300 00	18,300 00		
Contingent expenses of Senate, Capitol police contingent fund	1883			26 00			26 00		26 00	
Do	1884			32 00			32 00			32 00
Do	1885	23	164		50 00		50 00			50 00
Contingent expenses of Senate, uniform for Capitol police	1883			272 98			272 98	228 00	44 98	
Reporting proceedings and debates	1885	23	164		25,000 00		25,000 00	25,000 00		
Expenses of preparing and compiling Congressional Directory	1885	23	162		1,200 00		1,200 00	1,200 00		
Postage, Senate	1883			100 00			100 00		100 00	
Do	1884					50 00	50 00			50 00
Do	1885	23	161		200 00		200 00	200 00		
Investigation of epidemic diseases				14,687 75			14,687 75			14,687 75
Payment to Benj. Durfee for compiling tariff statistics		23	225		2,500 00		2,500 00	2,500 00		
Payment to clerk to Committee on Appropriations		23	249		215 00	6 68	221 68	215 00		6 68
One month's extra pay to officers and employés, Senate		23	469		70,857 53	3,061 57	73,919 10	73,919 10		
One month's pay to discharged employés, Senate		23	226		7,403 10	845 00	8,248 10	8,248 10		
Reimbursment to F. E. Shober, late Acting Secretary, Senate		23	249		520 00		520 00	520 00		
Payment to Joseph Montgomery, laborer, Senate		23	249		89 95		89 95	89 95		
Payment to H. Colbath, messenger, Senate				118 70			118 70			118 70
Dedication of the Washington Monument		23	272,515,345		12,000 00	1,552 90	13,552 90	10,000 00		3,552 90
Heyl's United States Duties on Imports		23	225		1,500 00		1,500 00	1,500 00		
Conveying votes of election for President and Vice-President		23	222,283		10,500 00		10,500 00	10,346 70		153 30
Payment to J. P. Voorhees, H. G. Williams, and C. B. Lapham		23	225		527 43		527 43	527 43		
Payment to C. H. Hitchcock, messenger, Senate		23	468		414 03	4 53	418 56	414 60		3 96
Payment to T. W. Manchester, messenger, Senate		23	468		425 90	70	426 60	426 60		
Payment to Ross Brodhead, Senate		23	468		200 00		200 00	200 00		
Payment to A. A. Johnson, Senate		23	468		491 58		491 58	491 58		
Payment to W. B. Clarke, Senate		23	468		180 00		180 00	180 00		
Payment to T. B. Kelcher, Senate		23	468		250 00		250 00	250 00		
Carried forward				59,867 39	1,055,031 80	11,881 75	1,126,780 94	1,032,412 26	34,899 93	59,468 75

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$59,867 39	$1,055,031 80	$11,881 75	$1,126,780 94	$1,032,412 26	$34,899 93	$59,468 75
Payment to B. Hudnell, laborer, Senate	.....	23	468	.....	153 53	.....	153 53	.....	.....	153 53
Payment to W. P. Brownlow, Senate	.....	23	468	.....	240 00	.....	240 00	240 00	.....	.....
Payment to G. F. Potter, employé, Senate	.....	23	468	.....	515 26	.....	515 26	515 26	.....	.....
Salaries and mileage of members, &c., House of Representatives	1882	.....	.....	8,385 17	.....	.....	8,385 17	.....	8,385 17	.....
Do	1883	.....	.....	20,285 76	.....	.....	20,285 76	17,069 56	3,216 20	.....
Do	1884	.....	.....	70,003 69	.....	30 00	70,033 69	69,586 69	.....	447 00
Do	1885	23	162	.....	1,805,624 00	274 85	1,805,898 85	1,675,353 51	.....	130,545 34
Salaries of officers and employés, House of Representatives	*1879	.....	.....	2 30	.....	.....	2 30	.....	2 30	.....
Do	1882	.....	.....	746 17	.....	.....	746 17	.....	746 17	.....
Do	1883	.....	.....	4,853 98	.....	.....	4,853 98	.....	4,853 98	.....
Do	1884	23	250, 226	6,669 14	565 76	8,242 63	15,477 53	565 76	.....	14,911 77
Do	1884 1885	23	469	.....	1,031 70	.....	1,031 70	1,031 70	.....	.....
Do	1885	23	226, 162, 469 392, 512	.....	349,601 75	.....	349,601 75	346,781 57	.....	2,820 18
Do	1885 1886	23	469, 392, 512	.....	12,473 21	.....	12,473 21	4,000 00	.....	8,473 21
Contingent expenses, stationery and newspapers, House of Representatives	1882	.....	.....	731 56	.....	.....	731 56	.....	731 56	.....
Do	1882 1883	23	469	.....	249 50	.....	249 50	249 50	.....	.....
Do	1883	.....	.....	318 89	.....	.....	318 89	.....	318 89	.....
Do	1884	23	251, 469	.....	1,375 00	940 54	2,315 54	.....	.....	2,315 54
Do	1885	23	165, 468	.....	48,500 00	123 92	48,623 92	47,800 00	.....	823 92
Contingent expenses, furnature and repairs House of Representatives	1882	.....	.....	1,315 90	.....	.....	1,315 90	.....	1,315 90	.....
Do	1883	.....	.....	2,777 68	.....	.....	2,777 68	.....	2,777 68	.....
Do	1884	.....	.....	.....	.....	226 68	226 68	.....	.....	226 68
Do	1885	23	164	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Contingent expenses, fuel for heating apparatus, House of Representatives	1883	.....	.....	198 53	.....	.....	198 53	.....	198 53	.....
Do	1885	23	164	.....	7,000 00	.....	7,000 00	7,000 00	.....	.....
Contingent expenses, material for folding House of Representatives	1883	.....	.....	291 33	.....	.....	291 33	.....	291 33	.....
Do	1884	23	250	.....	4,500 00	.....	4,500 00	1,487 81	.....	3,012 19
Do	1885	23	164	.....	16,000 00	.....	16,000 00	16,000 00	.....	.....

Contingent expenses, miscellaneous items, House of Representatives	1882			6,764 89			6,764 89		6,764 89		
Do	1883	23	469	39 54	539 15		578 69	539 15	39 54		
Do	1884	23	250,225	308 01	20,634 95		20,942 96	15,634 95			5,308 01
Do	1885	23	165		40,000 00		40,000 00	40,000 00			
Contingent expenses, packing boxes, House of Representatives	1885	23	165		2,987 00		2,987 00	2,987 00			
Contingent expenses, cartage, House of Representatives	1885	23	165		600 00		600 00	600 00			
Contingent expenses, salaries of Capitol police, House of Representatives	1883			18 17			18 17		18 17		
Do	1884			24			24				24
Do	1885	23	164		18,300 00		18,300 00	18,300 00			
Contingent expenses, Capitol police contingent fund, House of Representatives	1884			50 00			50 00				50 00
Do	1885	23	164		50 00		50 00				50 00
Contingent expenses, uniforms Capitol police, House of Representatives	1883			1 00			1 00		1 00		
Contingent expenses, postage, House of Representatives	1885	23	163,469,512		295 00		295 00	295 00			
Contingent expenses, investigation of epidemic diseases, House of Representatives				17,006 93			17,006 93				17,006 93
One month's extra pay to officers and employés		23	226,469	108 33	78,366 34		78,474 67	78,474 67			
One month's pay to discharged employés		23	226		18,233 43	11,766 57	30,000 00	30,000 00			
Payment for contesting seats in Congress		23	253,468		50,500 00		50,500 00	50,500 00			
Payment to H. H. Smith, journal clerk, House of Representatives		23	251	500 00	500 00		1,000 00	500 00			500 00
Payment to J. J. McElhone, reporter, House of Representatives		23	250		1,000 00		1,000 00	1,000 00			
Payment to J. M. Carson, House of Representatives		23	250		600 00		600 00	600 00			
Payment to C. W. De Knight, page, House of Representatives		23	250,469		181 64		181 64	181 64			
Payment to A. Vangender, House of Representatives		23	251		300 00		300 00	300 00			
Payment to George McNeir, acting postmaster, House of Representatives		23	250		172 60		172 60	172 60			
Payment to F. Galt, assistant journal clerk, House of Representatives		23	250		66 00		66 00	66 00			
Payment to C. W. Perkins, watchman, House of Representatives		23	250		87 50		87 50	87 50			
Payment to L. B. Cook, assistant engineer, House of Representatives		23	250		405 83		405 83	405 83			
Payment to A. H. Pickens, page, House of Representatives		23	250		90 74		90 74	90 74			
Payment to C. Corter, House of Representatives		23	226,512		120 00		120 00	120 00			
Carried forward				201,244 60	3,546,891 69	33,486 94	3,781,623 23	3,470,948 70	64,561 24		46,113 29

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$201,244 60	$3,546,891 69	$33,846 94	$3,781,623 23	$3,470,948 70	$64,561 24	$246,113 29
Payment to C. H. Evans, House of Representatives	.....	23	226,469	.....	2,114 30	.....	2,114 30	2,114 30	.....	.....
Payment to widow of J. W. Shackelford, House of Representatives	.....	.....	.....	730 29	.....	.....	730 29	.....	.....	730 29
Payment to Hon. M. E. Cutts, House of Representatives	.....	.....	.....	7,652 38	.....	.....	7,652 38	7,652 38	.....	.....
Payment to F. C. Peck, House of Representatives	.....	23	470	.....	200 00	.....	200 00	200 00	.....	.....
Payment to assistant index clerk, House of Representatives	.....	23	250	.....	360 00	.....	360 00	360 00	.....	.....
Payment to T. C. Courts, committee clerk, House of Representatives	.....	23	512	.....	200 00	.....	200 00	200 00	.....	.....
Payment to W. H. Smith, assistant in library, House of Representatives	.....	23	512	.....	650 00	74 66	724 66	650 00	.....	74 66
Payment to G. W. Bauman, assistant file clerk, House of Representatives	.....	23	469	.....	108 00	.....	108 00	108 00	.....	.....
Reimbursement to N. A. Fuller, late cashier, House of Representatives	.....	23	512	.....	165 00	.....	165 00	165 00	.....	.....
Payment to widow of Hon. J. H. Evins, House of Representatives	.....	23	469	.....	1,850 27	.....	1,850 27	1,850 27	.....	.....
Payment to widow of Hon. W. A. Duncan, House of Representatives	.....	23	469	.....	1,516 30	.....	1,516 30	1,516 30	.....	.....
Payment to Henry Dunlap, House of Representatives	.....	23	469	.....	500 00	.....	500 00	500 00	.....	.....
Payment to W. H. Allen, assistant committee clerk, House of Representatives	.....	23	470	.....	400 00	.....	400 00	400 00	.....	.....
Select Committee on Steel-Producing Works, House of Representatives	.....	23	470	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Salary of the President	1885	23	166	.....	50,000 00	.....	50,000 00	50,000 00	.....	.....
Salary of the Vice-President	1883	.....	.....	5,000 00	.....	.....	5,000 00	.....	5,000 00	.....
Do	1884	.....	.....	5,000 00	.....	.....	5,000 00	.....	.....	5,000 00
Do	1885	23	166	.....	8,000 00	.....	8,000 00	4,638 93	.....	3,361 07
Salaries, Executive Office	1883	.....	.....	1,102 96	.....	.....	1,102 96	.....	1,102 96	.....
Do	1884	.....	.....	.....	.....	1,200 00	1,200 00	.....	.....	1,200 00
Do	1885	23	166	.....	36,064 00	.....	36,064 00	36,064 00	.....	.....
Contingent expenses, Executive Office	1883	.....	.....	4 06	.....	.....	4 06	.....	4 06	.....
Do	1884	.....	.....	.....	.....	3 04	3 04	.....	.....	3 04
Do	1885	23	166	.....	8,000 00	.....	8,000 00	8,000 00	.....	.....
Preventing the spread of epidemic diseases	.....	23	496	88,426 03	300,000 00	1,277 65	389,703 68	52,105 95	.....	337,597 73

Promoting the efficiency of the civil service				29,204 70			29,204 70			29,204 70
Salaries, Civil Service Commission	1883			1,378 40			1,378 40		1,378 40	
Do	1884					30 80	30 80			30 80
Do	1885	23	166		19,140 00		19,140 00	19,068 25		71 75
Contingent expenses, Civil Service Commission	1885	23	166		3,000 00	1 50	3,001 50	2,388 94		612 56
Traveling and incidental expenses, Civil Service Commission	1883			5,525 50			5,525 50		5,525 50	
Traveling expenses, Civil Service Commission	1884					1,720 58	1,720 58			1,720 58
Do	1885	23	166		4,000 00	1,322 62	5,322 62	4,000 00		1,322 62
Salaries, office Public Printer	1885	23	165		15,300 00		15,300 00	15,300 00		
Contingent expenses, office Public Printer	1883			2 05		65	2 70	2 70		
Do	1884			1,000 00			1,000 00	128 16		871 84
Do	1885	23	165		3,000 00		3,000 00	2,000 00		1,000 00
Repairs of Government Printing Office	1884			139 83			139 83	4 69		135 14
Publication of the Tenth Census report				245,589 27			245,589 27	98,989 79		146,599 48
Printing Annual Report of Commissioner of Agriculture	1881			40,070 90			40,070 90			40,070 90
Do	1882	23	277		200,000 00		200,000 00	126,375 74		73,624 26
Do	1883			127,772 85			127,772 85	7,074 92		120,697 93
Do	1885	23	520,521		200,000 00		200,000 00			200,000 00
Publication of information in aid of Societies of the Red Cross				43 79			43 79			43 79
Printing report of Committee on Transportation Routes to the Seaboard				1,120 78			1,120 78			1,120 78
Removal and storage of certain material, Government Printing Office		23	513	2,000 00	3,000 00		5,000 00	3,400 00		1,600 00
Printing and binding first and second volumes of the Catalogue Library Surgeon-General's Office				2,628 95			2,628 95			2,628 95
Printing and binding third volume of the Catalogue Library Surgeon-General's Office				80 65			80 65			80 65
Public printing and binding	1878			19 33			19 33			19 33
Do	1882			61,854 16			61,854 16	29 60	61,824 56	
Do	1883			34,390 70		545 20	34,935 90	10,102 84	24,833 06	
Do	1884			*296,876 75		23,935 04	320,811 79	284,898 80		35,912 99
Do	1885	23	227,467,514	30,000 00	2,312,660 00	71,570 54	2,414,230 54	2,103,119 27		311,111 27
Printing Annual Report Bureau of Animal Industry	1885	23	520		25,827 60		25,827 60			25,827 60
Salaries, Library of Congress	1882*					12 43	12 43			12 43
Do	1884					45 62	45 62			45 62
Do	1885	23	165		38,320 00		38,320 00	36,000 00		2,320 00
Increase, Library of Congress	1885	23	165		12,500 00		12,500 00	12,500 00		
Contingent expenses, Library of Congress	1885	23	165		1,500 00		1,500 00	1,500 00		
Works of art for the Capitol, Library of Congress		23	125	2,000 00	12,000 00		14,000 00	8,000 00		6,000 00
Furniture, Library of Congress						728 40	728 40			728 40
Carried forward				1,190,858 93	6,812,267 16	135,955 67	8,139,081 76	6,377,357 53	164,229 78	1,597,494 45

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June, 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$1,190,858 93	$6,812,267 16	$135,955 67	$8,139,081 76	$6,377,357 53	$164,229 78	$1,597,494 45
Portraits of the Presidents, Library of Congress	.....	.....	.....	.....	.....	4 50	4 50	.....	.....	4 50
Payment to J.B. Fay for services, Library of Congress	.....	23	226	.....	313 44	.....	313 44	313 44	.....	.....
Salaries, Botanic Garden	1881*	23	254	.....	4 52	.....	4 52	.....	.....	4 52
Do	1882*	.....	.....	.....	.....	02	02	.....	02	.....
Do	1883	.....	.....	.....	.....	12	12	.....	12	.....
Do	1884	.....	.....	.....	.....	05	05	.....	.....	05
Do	1885	23	165	.....	11,700 00	.....	11,700 00	11,700 00	.....	.....
Improving Botanic Garden	1883	.....	.....	.....	.....	04	04	.....	04	.....
Do	1885	23	165	.....	7,500 00	.....	7,500 00	7,500 00	.....	.....
Improving buildings, Botanic Garden	1883	.....	.....	.....	.....	34	34	.....	34	.....
Do	1885	23	165	.....	4,600 00	.....	4,600 00	3,000 00	.....	1,600 00
Salaries, judges Court of Claims	1883	.....	.....	2,115 49	.....	.....	2,115 49	.....	2,115 49	.....
Do	1884	.....	.....	403 51	.....	.....	403 51	.....	.....	403 51
Do	1885	23	193	.....	29,840 00	.....	29,840 00	29,390 00	.....	450 00
Contingent expenses, Court of Claims	1883	.....	.....	80 78	.....	.....	80 78	.....	80 78	.....
Contingent expenses, Court of Claims	1885	23	193	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Reporting decisions Court of Claims	1885	23	193	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Payment of judgments Court of Claims		23	240, 241, 452	4,453 22	495,698 70	.....	500,151 92	475,272 89	.....	24,879 03
Salaries, office Secretary of the Treasury	1883	.....	.....	.....	.....	7,056 40	7,056 40	.....	7,056 40	.....
Do	1884	.....	.....	.....	.....	40	40	.....	.....	40
Do	1884*	23	448	.....	2,550 00	.....	2,550 00	2,550 00	.....	.....
Do	1885	23	167, 448	.....	494,147 66	.....	494,147 66	491,000 00	.....	3,147 66
Salaries, office Supervising Architect	1883	.....	.....	.....	.....	151 17	151 17	.....	151 17	.....
Do	1885	23	168	.....	19,420 00	.....	19,420 00	19,400 00	.....	20 00
Salaries, Secret Service Division	1883	.....	.....	247 87	.....	.....	247 87	.....	247 87	.....
Do	1885	23	171, 276	.....	12,980 00	.....	12,980 00	12,980 00	.....	.....
Salaries, office Supervising Surgeon-General Marine Hospital Service	1883	.....	.....	.....	.....	35 20	35 20	.....	35 20	.....
Do	1885	R. S.	3689	.....	†27,600 00	.....	27,600 00	27,600 00	.....	.....
Salaries, office Inspector-General Steamboat Inspection Service	1883	.....	.....	167 67	.....	967 43	1,135 10	.....	1,135 10	.....
Do	1885	R. S.	3689	.....	10,300 00	.....	10,300 00	10,300 00	.....	.....
Salaries, office Standard Weights and Measures	1883	.....	.....	.....	.....	15 22	15 22	.....	15 22	.....
Do	1884	.....	.....	5,978 50	.....	.....	5,978 50	5,978 50	.....	.....
Do	1885	23	171	.....	5,978 50	.....	5,978 50	5,978 50	.....	.....
Contingent expenses, office Standard Weights and Measures	1884	.....	.....	1,200 00	.....	5 68	1,205 68	1,200 00	.....	5 68

Do	1885	23	172		1,600 00		1,600 00	1,000 00		600 00
Salaries, office First Comptroller	1883			2,023 70			2,023 70		2,023 70	
Do	1884					254 00	254 00			254 00
Do	1885	23	168		83,020 00		83,020 00	83,020 00		
Salaries, office Second Comptroller	1883			2,969 35			2,969 35		2,969 35	
Do	1884					110 84	110 84			110 84
Do	1885	23	168		117,320 00		117,320 00	117,320 00		
Additional clerks, adjusting accounts of Soldiers' Home		23	168		10,000 00	877 01	10,877 01	10,500 00		377 01
Salaries, office Commissioner of Customs	1883			467 95			467 95		467 95	
Do	1884					417 07	417 07			417 07
Do	1885	23	168		51,630 00		51,630 00	51 630 00		
Salaries, office First Auditor	1883			441 44			441 44		441 44	
Do	1884					398 75	398 75			398 75
Do	1885	23	168		88,810 00		88,810 00	88,810 00		
Salaries, office Second Auditor	1883			11,208 74			11,208 74		11,208 74	
Do	1884					1,239 33	1,239 33			1,239 33
Do	1885	23	169		270,490 00	893 37	271,383 37	268,500 00		2,883 37
Salaries, office Third Auditor	1883			9,968 62			9,968 62		9,968 62	
Do	1884					768 89	768 89			768 89
Do	1885	23	169		228,410 00		228,410 00	228,410 00		
Additional compensation, office Third Auditor		23	448		7,832 81	3,721 75	11,554 56	7,832 81		3,721 75
Salaries, office Fourth Auditor	1883			211 27			211 27		211 27	
Do	1884					635 44	635 44			635 44
Do	1885	23	169		69,390 00		69,390 00	69,390 00		
Salaries, office Fifth Auditor	1883			2,596 13			2,596 13		2,596 13	
Do	1884					531 32	531 32			531 32
Do	1885	23	169		47,610 00		47,610 00	47,610 00		
Salaries, office Sixth Auditor	1883			6,728 82			6,728 82		6,728 82	
Do	1884			30		1,317 21	1,317 51			1,317 51
Do	1885	23	169		462,990 00		462,990 00	460,000 00		2,990 00
Salaries, office Treasurer	1883			2,945 96			2,945 96		2,945 96	
Do	1884					2,563 20	2,563 20			2,563 20
Do	1885	23	169		275,000 00		275,000 00	270,000 00		5,000 00
Salaries, office Treasurer (national currency reimbursable)	1883			3,359 21			3,359 21		3,359 21	
Do	1884					200 69	200 69			200 69
Do	1885	23	170		81,560 00		81,560 00	77,500 00		4,060 00
Salaries, office Register	1883			1,215 84			1,215 84		1,215 84	
Do	1884			1,610 00		9 13	1,619 13			1,619 13
Do	1885	23	170		183,610 00	83 27	183,693 27	179,500 00		4,193 27
Salaries, office Light-House Board	1883			1,037 85			1,037 85		1,037 85	
Do	1884					765 52	765 52			765 52
Do	1885	23	170,200		‡42,120 00		42,120 00	42,120 00		
Salaries, office Commissioner of Internal Revenue	1883			1,763 05			1,763 05		1,763 05	
Do	1884					2,768 52	2,768 52			2,768 52
Do	1885	23	172,276		294,356 57		294,356 57	287,000 00		7,356 57
Carried forward				1,254,054 20	10,254,649 36	161,747 55	11,670,451 11	9,775,663 67	222,005 46	1,672,781 98

* And prior years.

† This amount was transferred from customs ledger.

‡$25,640 transferred from customs ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
TREASURY—Continued.										
Brought forward				$1,254,054 20	$10,254,649 36	$161,747 55	$11,670,451 11	$9,775,663 67	$222,005 46	$1,672,781 98
Salaries, office Commissioner of Internal Revenue (reimbursable)	1883			135 57			135 57		135 57	
Do	1884			3,400 00			3,400 00			3,400 00
Do	1885	23	172,276		2,546 20		2,546 20	2,500 00		46 20
Salaries, office Bureau of Statistics	1883			334 15			334 15		334 15	
Do	1884					186 74	186 74			186 74
Do	1885	23	171		50,500 00		50,500 00	50,500 00		
Salaries, office Life-Saving Service	1883					520 35	520 35		520 35	
Do	1885	23	171,276		35,200 38		35,200 38	34,900 00		300 38
Salaries, office Comptroller of the Currency	1883			557 99			557 99		557 99	
Do	1884					968 99	968 99			968 99
Do	1885	23	170		103,120 00		103,120 00	103,120 00		
Salaries, office Comptroller of the Currency (national currency reimbursable)	1883			27 44			27 44		27 44	
Do	1884					252 52	252 52			252 52
Do	1885	23	170		16,820 00		16,820 00	16,820 00		
Salaries, office Bureau of Navigation	1885	23	448		3,956 48		3,956 48	3,956 48		
Contingent expenses, Treasury Department, stationery	1883			10,795 80			10,795 80		10,795 80	
Do	1884			4,346 88		5,208 14	9,555 02	3,868 79		5,686 23
Do	1885	23	172		35,000 00	40,487 93	75,487 93	71,131 94		4,355 99
Postage, Treasury Department	1883			21,154 35			21,154 35		21,154 35	
Do	1884			1,311 77			1,311 77	566 81		744 96
Do	1885	23	172		500 00		500 00	10 05		489 95
Postage to Postal Union countries	1883			1,380 00			1,380 00		1,380 00	
Do	1884			1,500 00			1,500 00			1,500 00
Do	1885	23	172		2,000 00		2,000 00	1,155 00		845 00
Contingent expenses, Treasury Department, file-holders and cases	1884			2,500 00			2,500 00			2,500 00
Do	1885	23	173		10,000 00		10,000 00	8,000 00		2,000 00
Contingent expenses, Treasury Department, binding newspapers, &c	1883			1 50		780 03	781 53		781 53	
Do	1884					57 50	57 50	55 00		2 50
Do	1885	23	172		2,500 00		2,500 00	2,500 00		
Contingent expenses, Treasury Department, investigation of accounts and traveling expenses	1883					583 74	583 74		583 74	
Do	1885	23	172		1,000 00	62 42	1,062 42	1,062 42		

Contingent expenses, Treasury Department, freight, telegrams, &c	1883					436 08	436 08		436 08	
Do	1884					125 02	125 02	125 02		
Do	1885	23	172		4,500 00		4,500 00	4,500 00		
Contingent expenses, Treasury Department, rent	1883					1,128 34	1,128 34		1,128 34	
Do	1885	23	172		7,425 00		7,425 00	7,425 00		
Contingent expenses, Treasury Department, horses and wagons	1883					450 95	450 95		450 95	
Do	1885	23	172		5,000 00		5,000 00	5,000 00		
Contingent expenses, Treasury Department, ice	1883					366 02	366 02		366 02	
Do	1885	23	172		4,000 00		4,000 00	4,000 00		
Contingent expenses, Treasury Department, fuel, &c	1883			7 00		113 48	120 48		120 48	
Do	1885	23	172		14,000 00		14,000 00	10,000 00		4,000 00
Contingent expenses, Treasury Department, gas, &c	1883			2 52		4,532 22	4,534 74		4,534 74	
Do	1885	23	172		14,000 00		14,000 00	14,000 00		
Contingent expenses, Treasury Department, carpet and repairs	1883					517 82	517 82		517 82	
Do	1885	23	172		8,000 00		8,000 00	8,000 00		
Contingent expenses, Treasury Department, furniture, &c	1883			250 55		297 12	547 67	244 00	303 67	
Do	1884					466 90	466 90			466 90
Do	1885	23	172		15,000 00	17 39	15,017 39	15,000 00		17 39
Contingent expenses, Treasury Department, miscellaneous items	1883			33 39		97 75	131 14			131 14
Do	1884					5,039 94	5,039 94	4,998 00		41 94
Do	1885	23	172		12,000 00	1,009 14	13,009 14	12,952 62		56 52
Expenses of the national currency	1883	23	238		1,546 15		1,546 15	1,546 15		
Do	1884			18 75		60 51	79 26	18 75		60 51
Do	1885	23	204		20,000 00		20,000 00	20,000 00		
Distinctive paper for United States securities	1884					8 33	8 33			8 33
Do	1885	23	204		35,000 00	1,657 63	36,657 63	36,657 63		
Redemption of worn and mutilated United States notes	1883			1,222 34			1,222 34		1,222 34	
Transportation of silver coin		23	204,493	8,265 87	70,000 00		78,265 87	8,151 71		70,114 16
Transportation of gold coin		23	493		100,000 00		100,000 00			100,000 00
Recoinage of gold and silver coin	1883			49 96			49 96		49 96	
Do	1885	23	204		15,000 00	6 75	15,006 75	9,526 23		5,480 52
Loss on recoinage of silver coin	1883			762 41			762 41		762 41	
Do	1884			1,000 00			1,000 00	39 54		960 46
Examination of national banks and bank notes	1883			1,708 35			1,708 35		1,708 35	
Do	1884			1,500 00		199 60	1,699 60			1,699 60
Do	1885	23	170		2,000 00		2,000 00	500 00		1,500 00
Collecting statistics relating to commerce	1883			344 32			344 32		344 32	
Do	1884			3,000 00		202 49	3,202 49	3,000 00		202 49
Do	1885	23	171		5,000 00	2 33	5,002 33	5,000 00		2 33
Carried forward				1,319,665 11	10,850,263 57	227,591 72	12 [illegible]7,520 40	10,246,494 8	270,221 85	1,880,803 73

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
TREASURY—Continued.										
Brought forward	.....	.....	.....	$1,319,665 11	$10,850,263 57	$227,591 72	$12,397,520 40	$10,246,494 81	$270,221 86	$1,880,803 73
Plans for public buildings	1882*	.....	.....	.....	.....	160 31	160 31	.....	160 31	.....
Do	1883	.....	.....	25	.....	355 15	355 40	.....	355 40	.....
Do	1884	.....	.....	1,498 60	.....	14 00	1,512 60	1,400 00	.....	112 60
Do	1885	23	205	.....	2,500 00	1,048 91	3,548 91	3,523 91	.....	25 00
Vaults, safes, and locks for public buildings	1882*	23	476	.....	1,276 92	3,208 66	4,485 58	1,276 92	3,208 66	.....
Do	1883	.....	.....	3,920 52	.....	.....	3,920 52	.....	3,920 52	.....
Do	1884	.....	.....	10,000 00	.....	.....	10,000 00	8,362 00	.....	1,638 00
Do	1885	23	205	.....	50,000 00	.....	50,000 00	40,000 00	.....	10,000 00
Suppressing counterfeiting and other crimes	1883	.....	.....	538 81	.....	.....	538 81	160 00	378 81	.....
Do	1884	.....	.....	6,876 95	.....	1,428 01	8,304 96	6,287 50	.....	2,017 46
Do	1885	23	205	.....	60,000 00	.....	60,000 00	59,046 51	.....	953 49
Lands and other property of the United States	1882	23	452	.....	19 95	.....	19 95	19 90	.....	05
Do	1883	23	452	.....	26 95	.....	26 95	26 95	.....	.....
Do	1884	.....	.....	285 00	.....	106 51	391 51	116 62	.....	274 89
Do	1885	23	206	.....	1,000 00	.....	1,000 00	800 38	.....	199 62
Propagation of food-fishes	1881*	23	255	.....	2 97	.....	2 97	2 97	.....	.....
Do	1882*	.....	.....	344 81	.....	.....	344 81	.....	344 81	.....
Do	1883	23	239,450	.....	660 22	.....	660 22	660 22	.....	.....
Do	1884	23	239,450	10,321 67	10,224 30	3,083 19	23,629 16	22,281 24	.....	1,347 92
Do	1885	23	205,450	5,500 00	232,880 00	.....	238,380 00	223,990 95	.....	14,389 05
Steam vessels for food-fishes	.....	23	450	.....	31 20	.....	31 20	31 20	.....	.....
Sailing vessels for food-fishes	.....	23	494	.....	14,000 00	.....	14,000 00	.....	.....	14,000 00
Salaries and expenses, &c., Board of Health	1883	.....	.....	3,070 44	.....	.....	3,070 44	.....	3,070 44	.....
Do	1884	23	452	844 90	700 00	.....	1,544 90	1,544 90	.....	.....
Do	1885	23	452	.....	3,630 00	.....	3,630 00	3,630 00	.....	.....
Do	.....	.....	.....	322,196 92	.....	7 60	322,204 52	.....	.....	322 204 52
Contingent expenses, Board of Health	1883	.....	.....	.....	.....	335 60	335 60	.....	335 60	.....
Salaries, Bureau Engraving and Printing	1883	.....	.....	1,230 80	.....	.....	1,230 80	.....	1,230 80	.....
Do	1884	.....	.....	84 15	.....	.....	84 15	.....	.....	84 15
Do	1885	23	171	.....	26,130 00	.....	26,130 00	24,980 90	.....	1,149 10
Extra compensation to discharged employés, Bureau Engraving and Printing	.....	23	255	.....	26 00	.....	26 00	26 00	.....	.....
Labor and expenses, Bureau Engraving and Printing	1882*	23	450,470	.....	469 34	.....	469 34	234 67	.....	234 67
Do	1883	.....	.....	132 10	.....	5,843 03	5,975 13	555 86	5,419 27	.....
Do	1884	.....	.....	11,927 21	.....	12,452 86	24,380 07	24,370 74	.....	9 33
Do	1885	23	199,450	.....	530,700 00	434,724 57	965,424 57	945,000 00	.....	20,424 57
Purchase, &c., Louisville and Portland Canal	.....	18	43	23,165 69	834 31	.....	24,000 00	24,000 00	.....	.....
Expenses, Smithsonian Institution	.....	R. S.	3,689	.....	42,180 00	.....	42,180 00	42,180 00	.....	.....

Smithsonian Institution				448,358 49			448,358 49				448,358 49
Polaris Report, Smithsonian Institution				1 22			1 22				1 22
Reconstructing eastern portion Smithsonian Institution building		23	214,494		20,600 00		20,600 00	20,600 00			
North American Ethnology, Smithsonian Institution		23	215,494		80,000 00		80,000 00	39,973 11			40,026 89
Outstanding liabilities				440,790 89		30,387 09	471,177 98	21,571 41			449,606 57
Contingent expenses, national currency, reimbursable, office of Treasurer		18	399		87,945 45		87,945 45	87,945 45			
Refunding taxes illegally collected		14	568		4,595 24		4,595 24	4,595 24			
Refunding taxes illegally collected prior to July 1, 1882		23	471		24 02		24 02	24 02			
Coinage standard silver dollars		23	225,514		152,350 99	1,252 69	153,603 68	153,603 68			
Descriptive Catalogue of Government Publications		20	25	48 12	5,300 00		5,348 12	5,348 12			
Salaries and expenses of special inspectors of foreign steam vessels		23	347		36,641 63		36,641 63	36,641 63			
Payment of surplus proceeds of lands sold				166,669 79			166,669 79	20,683 14			145,986 65
Library, Treasury Department	1883			28 93			28 93			28 93	
Do	1884					101 21	101 21	3 00			98 21
Do	1885	23	206		500 00		500 00	250 00			250 00
To promote the education of the blind				2,500 00		10,000 00	12,500 00	10,000 00			2,500 00
Payment to Hartford and New York Transportation Company for improving Connecticut River		23	225				6,479 32				6,479 32
Refunding national debt, 4 per cent				102,074 32	†6,479 32		102,074 32				102,074 32
Refunding national debt, 4½ per cent				8,802 46			8,802 46				8,802 46
Refunding national debt, 5 per cent				7,062 49			7,062 49				7,062 49
Monument to Baron DeKalb, at Annapolis, Md				10,000 00			10,000 00				10,000 00
Monument to Thomas Jefferson, at Monticello, Va				1,647 17			1,647 17				1,647 17
Monument to mark the birthplace of George Washington				23,717 30			23,717 30				23,717 30
Monument at Washingtons' headquarters at Newburgh, N. Y				24,500 00			24,500 00				24,500 00
Monument to commemorate the Revolutionary battle of Bennington				40,000 00			40,000 00				40,000 00
Erection of a monumental column at Yorktown, Va				56,391 86		784 88	57,176 74	52,000 00			5,176 74
Portrait of the late Benjamin D. Hill				100 00			100 00				100 00
Portrait of the late Thomas H. Herndon		23	271		410 50		410 50	410 50			
Portrait of the late Godlove S. Orth				3 67			3 67				3 67
Portrait of the late H. B. Anthony		23	344		500 00		500 00				500 00
Portrait of the late William A. Duncan		23	517		500 00		500 00				500 00
Portrait of the late John H. Evins		23	518		500 00		500 00				500 00
Statuary and tablets at the Saratoga monument		23	279		40,000 00		40,000 00				40,000 00
Carried forward				3,054,300 64	12,263,902 88	732,885 99	16,051,089 51	12,134,654 45	288,675 41		3,627,759 65

*And prior years.

†This amount transferred from war appropriation ledger.

STATEMENT exhibiting the BALANCES of APPROPRIAIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
TREASURY—Continued.										
Brought forward	.....	.....	.....	$3,054,300 64	$12,263,902 88	$732,885 99	$16,051,089 51	$12,134,654 45	$288,675 41	$3,627,759 65
Sinking fund, Union Pacific Railroad Company	.....	20	58	992,485 88	2,086,767 40	.....	3,989,253 28	3,768,804 63	.....	220,448 65
Sinking fund, Central Pacific Railroad Company	.....	20	59	1,630,959 78	389,940 38	910,000 00	2,020,900 16	927,000 00	.....	1,093,900 16
Trust fund, interest for support of free schools in South Carolina	.....	R. S.	3,689	530 29	1,920 98	.....	2,451 27	1,950 00	.....	501 27
Memorial cards, &c., President Garfield	.....	.....	.....	690 00	.....	.....	690 00	.....	.....	690 00
Draping public buildings at time of death of President Garfield	.....	.....	.....	2,158 55	.....	.....	2,158 55	.....	.....	2,158 55
Awards for services and expenses, &c., at time of death of President Garfield	.....	.....	.....	17,706 99	.....	.....	17,706 99	5,000 00	.....	12,706 99
Expenses incurred under act relating to China	.....	23	206	942 70	5,000 00	.....	5,942 70	2,283 44	.....	3,659 26
Control and protection of property acquired under direct-tax laws	.....	.....	.....	500 00	.....	.....	500 00	.....	.....	500 00
Mail transportation, Pacific railroads	1878	20	420	.....	19 11	.....	19 11	19 11	.....	.....
Do	1881	20	420	.....	535 02	.....	535 02	535 02	.....	.....
Do	1883	20	420	.....	11,916 38	.....	11,916 38	11,916 38	.....	.....
Do	1884	20	420	.....	1,166,680 60	.....	1,166,680 60	1,166,680 60	.....	.....
Do	1885	20	420	.....	810,009 88	.....	810,009 88	810,009 88	.....	.....
Refunding national banking assessments, excess of duty	.....	14	572	.....	14 67	.....	14 67	14 67	.....	.....
Refunding national banking assessments, excess of duty, prior to July 1, 1882	.....	23	471	.....	1,009 05	.....	1,009 05	1,009 05	.....	.....
Reimbursement to R. B. Hayes, expenses Louisiana commission	.....	23	496	.....	3,950 73	.....	3,950 73	3,950 73	.....	.....
Relief of Mrs. M. Cassiday	.....	23	545, 606	.....	5,000 00	.....	5,000 00	2,500 00	2,500 00	.....
Relief of J. P. Petersen	.....	23	688	.....	237 60	.....	237 60	237 60	.....	.....
Relief of Eliza H. Powers	.....	23	611	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Relief of Yost Harbaugh	.....	23	62	.....	70 00	.....	70 00	70 00	.....	.....
Relief of W. C. Marsh	.....	23	638	.....	2,054 00	.....	2,054 00	2,054 00	.....	.....
Relief of J. W. Martin	.....	23	678	.....	700 00	.....	700 00	700 00	.....	.....
Relief of O. Horsey, assignor of T. B. Winter	.....	23	437	.....	161 25	.....	161 25	161 25	.....	.....
Payment to John Reynolds, &c., refining bullion	.....	23	240	.....	30,000 00	.....	30,000 00	30,000 00	.....	.....
Loan to World's Industrial, &c., at New Orleans	.....	23	28	.....	1,000,000 00	.....	1,000,000 00	1,000,000 00	.....	.....
World's Industrial Exposition, New Orleans, La	.....	23	207	.....	300,000 00	42,118 03	342,118 03	335,063 78	.....	7,054 25

Final aid to the World's Industrial, &c, Exposition, New Orleans, La		23	478		350,000 00		350,000 00	15,000 00		335,000 00
Industrial Exposition at Cincinnati, Ohio		23	207		10,000 00	50	10,000 50	10,000 00		50
Southern Exposition at Louisville, Ky		23	207		10,000 00		10,000 00	10,000 00		
Redemption of promissory note of late Republic of Texas		23	239		125 56		125 56	125 56		
Statue of Joseph Henry		23	246		900 00		900 00	900 00		
Payment to New York Herald for advertising		23	239		7,962 20		7,962 20	7,849 00		113 20
Expenses under national quarantine		23	255		301,19		301 19	301 19		
Engraving and printing portrait of late D. C. Haskell		23	269		492 62		492 62	492 62		
Engraving and printing portrait of late Thomas Allen		23	10		436 23		436 23	436 23		
Engraving of statue of Chief-Justice Marshall		23	274		657 25		657 25	657 25		
Payment to D. M. Burgess		23	239		2,204 73		2,204 73	2,204 73		
Payment to J. W. Cahill		23	237		60 00		60 00	60 00		
Canceling and redeeming internal revenue stamps						955 65	955 65	22 00		933 65
Compensation and expenses on account of exchange of Government securities in London		23	448		1,500 00		1,500 00	1,500 00		
Payment to State of South Carolina, proceeds of loans		23	240		60,375 98		60,375 98	60,375 98		
Payment to State of California, 15 per cent. of direct tax		23	239		37,191 17		37,191 17	31,583 26		5,607 91
Payment to State of Oregon, 15 per cent. of direct tax		23	239		5,271 10		5,271 10	5,271 10		
Payment to State of Nevada, 15 per cent. of direct tax		23	239		688 90		688 90	688 90		
Fish Commission buildings, Wood's Holl, Mass		23	205,491		40,000 00		40,000 00	30,000 00		10,000 00
Payment of judgments, costs, &c., case Kilbourn *vs.* Thompson		23	467		29,293 85		29,293 85	29,293 85		
Illustrations for report on food fishes	1885	23	205		1,000 00		1,000 00	1,000 00		
Expenses of inquiry respecting food-fishes		23	205		3,500 00		3,500 00	3,500 00		
Fish-hatching establishment	1881 1882			19			19		19	
Refund to evicted purchasers of real estate under direct-tax laws		23	207		2,414 00		2,414 00	1,602 00		812 00
International exchanges, Smithsonian Institution		23	235		10,000 00		10,000 00	10,000 00		
International Exhibition, Smithsonian Institution	1876	23	452		33 40		33 40	33 40		
Salaries, assistant treasurer, Baltimore	1883			484 61			484 61		484 61	
Do	1885	23	173		21,600 00		21,600 00	21,225 40		374 60
Salaries, assistant treasurer, Boston	1883			76 71			76 71		76 71	
Do	1885	23	173		36,060 00	16 28	36,076 28	35,988 85		87 43
Salaries, assistant treasurer, Chicago	1883			187 79			187 79		187 79	
Do	1884			35 22		19 64	54 86			54 86
Do	1885	23	173		23,200 00		23,200 00	22,598 40		601 60
Salaries, assistant treasurer, Cincinnati	1883			87 13			87 13		87 13	
Carried forward				5,701,146 48	18,737,658 11	1,685,996 09	26,124,800 68	20,509,824 31	292,011 84	5,322,964 53

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
TREASURY—Continued.										
Brought forward				$5,701,146 48	$18,737,658 11	$1,685,996 09	$26,124,800 68	$20,509,824 31	$292,011 84	$5,322,964 53
Salaries, assistant treasurer, Cincinnati	1885	23	174		15,960 00		15,960 00	15,960 00		
Salaries, assistant treasurer, New York	1883			1,283 97			1,283 97		1,283 97	
Do	1884			1,655 64		11 85	1,667 49			1,667 49
Do	1885	23	174		168,090 00		168,090 00	164,957 34		3,132 66
Salaries, assistant treasurer, New Orleans	1883			23 60			23 60		23 60	
Do	1885	23	174		14,090 00		14,090 00	14,090 00		
Salaries, assistant treasurer, Philadelphia	1883			24 73			24 73		24 73	
Do	1884					464 85	464 85			464 85
Do	1885	23	174		35,100 00		35,100 00	35,100 00		
Salaries, assistant treasurer, Saint Louis	1883			161 63			161 63		161 63	
Do	1884					31 94	31 94			31 94
Do	1885	23	174		16,580 00		16,580 00	16,580 00		
Salaries, assistant treasurer, San Francisco	1883			301 32			301 32		301 32	
Do	1884					164 80	164 80			164 80
Do	1885	23	175		27,620 00	250 00	27,870 00	27,870 00		
Salaries, special agents, independent treasury	1883			2,048 37			2,048 37		2,048 37	
Do	1884			2,000 00			2,000 00	103 06		1,896 94
Do	1885	23	175		4,000 00	244 73	4,244 73	4,244 73		
Checks and certificates of deposits, independent treasury	1883			367 97			367 97		367 97	
Do	1884	23	449		14 62		14 62	14 62		
Checks and drafts, independent treasury	1885	23	175		28,000 00		28,000 00	26,043 23		1,956 77
Contingent expenses, independent treasury	1883			15,628 47		1,847 82	17,476 29	4 13	17,472 16	
Do	1884			16,810 84		541 37	17,352 21	13,199 16		4,153 05
Do	1885	23	204, 449		70,000 00	773 60	70,773 60	61,595 76		9,177 84
Constructing vaults, office assistant treasurer, San Francisco, Cal				75			75		75	
Salaries, office Director of the Mint	1883			431 53			431 53		431 53	
Do	1884					274 70	274 70			274 70
Do	1885	23	175		28,780 00		28,780 00	28,780 00		
Contingent expenses, office Director of the Mint	1882			342 82			342 82			342 82
Do	1883			998 49			998 49	3 00	995 49	
Do	1884			2,008 45		54 40	2,062 85	1,236 56		826 29
Do	1885	23	175, 449		9,000 00	90 00	9,090 00	7,545 88		1,544 12
Freight on bullion and coin, mints and assay offices	1883			28,015 52			28,015 52		28,015 52	
Do	1884			21,973 72			21,973 72	986 27		20,987 45

Do	1885	23	204		15,000 00		15,000 00	7,621 03		7,378 97
Salaries, mint at Carson	1884			50 00		450 00	500 00			500 00
Do	1885	23	176		29,550 00	465 64	30,015 64	30,015 64		
Wages of workmen, mint at Carson	1883			5 44			5 44		5 44	
Do	1884					75	75			75
Do	1885	23	176		54,000 00	1,223 75	55,223 75	55,223 75		
Contingent expenses, mint at Carson	1881*	23	255		12 95		12 95	12 40		55
Do	1883			34 94			34 94	22 34	12 60	
Do	1884			927 07		1,942 53	2,869 60	1,543 20		1,326 40
Do	1885	23	176		25,000 00	2,507 04	27,507 04	25,211 87		2,295 17
Salaries, mint at Denver	1885	23	176		10,950 00		10,950 00	10,950 00		
Wages of workmen, mint at Denver	1883			854 75			854 75		854 75	
Do	1885	23	176		14,000 00		14,000 00	13,000 00		1,000 00
Contingent expenses, mint at Denver	1883			2,922 23			2,922 23	49 59	2,872 64	
Do	1884			582 38		297 35	879 73	771 51		108 22
Do	1885	23	176		6,000 00		6,000 00	5,532 00		468 00
Salaries, mint at New Orleans	1883			1,454 94			1,454 94		1,454 94	
Do	1884					76 90	76 90			76 90
Do	1885	23	176		31,950 00		31,950 00	31,950 00		
Wages of workmen, mint at New Orleans	1883			72			72		72	
Do	1884					11 76	11 76			11 76
Do	1885	23	176		74,000 00		74,000 00	74,000 00		
Contingent expenses, mint at New Orleans	1883			66 37			66 37		66 37	
Do	1884					72 37	72 37	70 37		2 00
Do	1885	23	176		35,000 00		35,000 00	35,000 00		
Salaries, mint at Philadelphia	1883			76 89			76 89		76 89	
Do	1884					1,046 82	1,046 82			1,046 82
Do	1885	23	175		41,550 00		41,550 00	41,550 00		
Wages of workmen, mint at Philadelphia	1883			8,062 87			8,062 87		8,062 87	
Do	1884					12 59	12 59			12 59
Do	1885	23	176		293,000 00		293,000 00	293,000 00		
Contingent expenses, mint at Philadelphia	1883			75			75		75	
Do	1884			74 08		14 45	88 53	74 08		14 45
Do	1885	23	176		100,000 00		100,000 00	100,000 00		
Salaries, mint at San Francisco	1883			643 26			643 26		643 26	
Do	1885	23	176		41,900 00		41,900 00	41,900 00		
Wages of workmen, mint at San Francisco	1883			101 50			101 50		101 50	
Do	1884			19,300 00		2,144 25	21,444 25			21,444 25
Do	1885	23	176		242,000 00		242,000 00	219,000 00		23,000 00
Contingent expenses, mint at San Francisco	1881*	23	255		22 54		22 54	22 54		
Do	1883			12,470 40			12,470 40	159 93	12,310 47	
Do	1884			14,617 58		6,952 40	21,569 98	227 69		21,342 29
Do	1885	23	176		70,000 00		70,000 00	41,097 94		28,902 06
Salaries, assay office, Boisé City	1883			2 70			2 70		2 70	
Do	1885	23	176		3,000 00		3,000 00	2,923 08		76 92
Wages and contingent expenses, assay office, Boisé City	1883	23	449	13 17	146 36		159 53	148 41	11 12	
Do	1884	23	238	2 26	400 00	26 36	428 62	410 19		18 43
Carried forward				5,857,488 60	20,242,374 58	1,707,991 11	27,807,854 29	21,959,625 61	369,615 90	5,478,612 78

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$5,857,488 60	$20,242,374 58	$1,707,991 11	$27,807,854 29	$21,959,625 61	$369,615 90	$5,478,612 78
Wages and contingent expenses, assay office, Boisé City	1885	23	176, 449	.....	5,460 00	.....	5,460 00	5,457 68	.....	2 32
Salaries, assay office, Charlotte	1885	23	176	.....	2,750 00	.....	2,750 00	2,750 00	.....	.....
Wages and contingent expenses, assay office, Charlotte	1883	.....	.....	549 20	.....	.....	549 20	.....	549 20	.....
Do	1884	.....	.....	.....	.....	26 05	26 05	.....	.....	26 05
Do	1885	23	176	.....	2,000 00	.....	2,000 00	1,487 24	.....	512 76
Salaries, assay office, New York	1883	.....	.....	425 60	.....	.....	425 60	.....	425 60	.....
Do	1885	23	176	.....	39,250 00	.....	39,250 00	39,250 00	.....	.....
Wages of workmen, assay office, New York	1883	.....	.....	2,165 75	.....	.....	2,165 75	.....	2,165 75	.....
Do	1884	.....	.....	1,900 00	.....	61 50	1,961 50	.....	.....	1,961 50
Do	1885	23	176	.....	25,000 00	.....	25,000 00	23,500 00	.....	1,500 00
Contingent expenses, assay office, New York	1883	.....	.....	203 82	.....	.....	203 82	.....	203 82	.....
Do	1884	.....	.....	503 87	.....	810 97	1,314 84	.....	.....	1,314 84
Do	1885	23	176	.....	10,000 00	.....	10,000 00	9,939 66	.....	60 34
Salaries, assay office, Saint Louis	1883	.....	.....	2,000 00	.....	.....	2,000 00	.....	.....	2,000 00
Do	1885	23	176	.....	3,500 00	.....	3,500 00	3,500 00	.....	.....
Wages and contingent expenses, assay office, Saint Louis	1883	.....	.....	4,127 97	.....	.....	4,127 97	.....	4,127 97	.....
Do	1884	.....	.....	2,913 90	.....	47 59	2,961 49	.....	.....	2,961 49
Do	1885	23	176	.....	4,800 00	.....	4,800 00	3,036 19	.....	1,763 81
Fixtures and apparatus assay office, Saint Louis	.....	.....	.....	3,103 88	.....	.....	3,103 88	.....	.....	3,103 88
Parting and refining bullion	.....	.....	.....	182,484 83	.....	206,021 33	388,506 16	217,688 61	.....	170,817 55
Storage of silver	.....	.....	.....	4,998 20	.....	.....	4,998 20	3,268 92	.....	1,729 28
Storage of silver, transportation	.....	23	494	.....	50,000 00	.....	50,000 00	.....	.....	50,000 00
Storage of silver dollars	.....	.....	.....	172 65	.....	.....	172 65	.....	.....	172 65
Salaries, assay office, Helena, Mont	.....	23	176	.....	7,950 00	.....	7,950 00	7,950 00	.....	.....
Wages of workmen, assay office, Helena, Mont	1883	.....	.....	98 31	.....	.....	98 31	.....	98 31	.....
Do	1884	.....	.....	.....	.....	610 45	610 45	.....	.....	610 45
Do	1885	23	176, 449	.....	12,500 00	.....	12,500 00	12,500 00	.....	.....
Contingent expenses, assay office, Helena, Mont	1883	.....	.....	2,504 25	.....	.....	2,504 25	.....	2,504 25	.....
Do	1884	.....	.....	.....	.....	1 07	1 07	.....	.....	1 07
Do	1885	23	176, 449	.....	9,500 00	.....	9,500 00	9,496 90	.....	3 10
Salaries, office depositary at Tucson	1870	23	449	.....	1,500 00	.....	1,500 00	1,500 00	.....	.....
Repairs of jail, Sitka, Alaska	.....	23	179	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....

Reimbursement to R. A. Sidebotham, secretary Territory of Idaho	.....	23	450	.....	90 00	.....	90 00	.....	.....	90 00
Salaries, governor, &c., Territory of Alaska	1885	23	179	.....	20,500 00	.....	20,500 00	12,572 10	.....	7,927 90
Contingent expenses, Territory of Alaska	1885	23	179	.....	1,500 00	.....	1,500 00	1,500 00	.....	.....
Salaries, governor, &c., Territory of Arizona	1883	.....	.....	487 61	.....	.....	487 61	.....	487 61	.....
Do	1884	.....	.....	2,487 91	.....	.....	2,487 91	1,943 95	.....	543 96
Do	1885	23	177	.....	13,900 00	.....	13,900 00	12,508 25	.....	1,391 75
Legislative expenses, Territory of Arizona	1882*	.....	.....	.....	.....	5 30	5 30	.....	5 30	.....
Do	1883	.....	.....	4,080 00	.....	.....	4,080 00	.....	4,080 00	.....
Do	1884	.....	.....	50 00	.....	109 43	159 43	.....	.....	159 43
Do	1885	23	177	.....	25,690 00	.....	25,690 00	24,650 00	.....	1,040 00
Contingent expenses, Territory of Arizona	1885	23	177	.....	500 00	.....	500 00	500 00	.....	.....
Salaries, governor, &c., Territory of Dakota	1883	.....	.....	41 21	.....	.....	41 21	.....	41 21	.....
Do	1884	.....	.....	4,131 86	.....	.....	4,131 86	2,089 00	.....	2,042 86
Do	1885	23	177	.....	22,400 00	.....	22,400 00	19,707 86	.....	2,692 14
Legislative expenses, Territory of Dakota	1883	.....	.....	200 52	.....	11 25	211 77	80 00	131 77	.....
Do	1884	.....	.....	190 00	.....	186 52	376 52	.....	.....	376 52
Do	1885	23	178,449	.....	42,400 00	.....	42,400 00	41,000 00	.....	1,400 00
Contingent expenses, Territory of Dakota	1884	.....	.....	500 00	.....	.....	500 00	342 05	.....	157 95
Do	1885	23	178	.....	500 00	.....	500 00	500 00	.....	.....
Salaries, governor, &c., Territory of Idaho	1883	.....	.....	125 00	.....	.....	125 00	.....	125 00	.....
Do	1884	.....	.....	2,491 75	.....	.....	2,491 75	1,234 61	.....	1,257 14
Do	1885	23	178	.....	13,400 00	.....	13,400 00	11,155 50	.....	2,244 50
Legislative expenses, Territory of Idaho	1881*	23	255	.....	3,621 06	.....	3,621 06	3,621 06	.....	.....
Do	1883	.....	.....	619 48	.....	.....	619 48	.....	619 48	.....
Do	1885	23	178	.....	27,045 40	2,382 22	29,427 62	29,427 62	.....	.....
Contingent expenses, Territory of Idaho	1883	.....	.....	89 75	.....	.....	89 75	.....	89 75	.....
Do	1884	.....	.....	250 00	.....	7 15	257 15	250 00	.....	7 15
Do	1885	23	178	.....	500 00	.....	500 00	500 00	.....	.....
Printing revised laws, Territory of Idaho	1883	.....	.....	3,000 00	.....	.....	3,000 00	.....	3,000 00	.....
Salaries, governor, &c., Territory of Montana	1883	.....	.....	101 07	.....	.....	101 07	.....	101 07	.....
Do	1884	.....	.....	1,614 28	.....	.....	1,614 28	1,391 75	.....	222 53
Do	1885	23	178	.....	13,400 00	.....	13,400 00	11,369 87	.....	2,030 13
Legislative expenses, Territory of Montana	1883	.....	.....	1,443 29	.....	423 61	1,866 90	258 93	1,607 97	.....
Do	1884	.....	.....	429 62	.....	66 62	496 24	.....	.....	496 24
Do	1885	23	178	.....	22,000 00	.....	22,000 00	21,000 00	.....	1,000 00
Contingent expenses, Territory of Montana	1885	23	178	.....	500 00	62 53	562 53	562 53	.....	.....
Salaries, governor, &c., Territory of New Mexico	1884	.....	.....	1,966 75	.....	.....	1,966 75	1,966 75	.....	.....
Do	1885	23	178	.....	13,900 00	.....	13,900 00	11,405 76	.....	2,494 24
Legislative expenses, Territory of New Mexico	1882*	23	450	.....	200 00	.....	200 00	200 00	.....	.....
Do	1883	.....	.....	.....	.....	109 52	109 52	.....	109 52	.....
Do	1884	.....	.....	6,965 00	.....	638 15	7,603 15	80 00	.....	7,523 15
Do	1885	23	178	.....	1,500 00	207 40	1,707 40	1,707 40	.....	.....
Contingent expenses, Territory of New Mexico	1885	23	178	.....	500 00	.....	500 00	500 00	.....	.....
Salaries, governor, &c., Territory of Utah	1884	.....	.....	741 75	.....	.....	741 75	741 75	.....	.....
Carried forward	.....	.....	.....	6,097,647 68	20,641,631 04	1,919,779 77	28,659,058 49	22,516,717 55	390,089 48	5,752,251 46

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward				$6,097,647 68	$20,641,631 04	$1,919,779 77	$28,659,058 49	$22,516,717 55	$390,089 48	$5,752,251 46
Salaries, governor, &c., Territory of Utah	1885	23	178		13,400 00		13,400 00	12,170 74		1,229 26
Legislative expenses, Territory of Utah	1882*					499 50	499 50		499 50	
Do	1883			154 89			154 89		154 89	
Do	1884			4,490 00		36 75	4,526 75	4,300 00		226 75
Do	1885	23	178		2,000 00		2,000 00	2,000 00		
Contingent expenses, Territory of Utah	1885	23	178		500 00		500 00	500 00		
Salaries, governor, &c., Territory of Washington	1884			1,191 75			1,191 75	1,191 75		
Do	1885	23	178,449		15,894 60		15,894 60	13,155 60		2,739 00
Legislative expenses, Territory of Washington	1882	23	238		1,194 00		1,194 00	1,194 00		
Do	1882†					187 77	187 77	187 77		
Do	1884			230 00		712 06	942 06			942 06
Do	1885	23	178		1,500 00		1,500 00	1,500 00		
Contingent expenses, Territory of Washington	1885	23	178		500 00	183 00	683 00	683 00		
Salaries, governor, &c., Territory of Wyoming	1884			1,434 07			1,434 07	494 50		939 57
Do	1885	23	178		13,400 00		13,400 00	12,111 01		1,288 99
Legislative expenses, Territory of Wyoming	1883			377 83			377 83		377 83	
Do	1884					3,205 08	3,205 08			3,205 08
Do	1885	23	178		1,500 00		1,500 00	1,500 00		
Contingent expenses, Territory of Wyoming	1885	23	178		500 00		500 00	500 00		
Contingent expenses, Utah Commission	1883			3,284 56		53 63	3,338 19	6 75	3,331 44	
Do	1884					58 91	58 91	27 74		31 17
Do	1885	23	178		15,000 00	49 70	15,049 70	12,000 00		3,049 70
Compensation and expenses, officers of elections, Territory of Utah	1883			8,430 72			8,430 72		8,430 72	
Do	1884			7,000 00		4,296 41	11,296 41			11,296 41
Do	1885	23	178		25,000 00		25,000 00	20,000 00		5,000 00
Compensation of Utah Commission	1883			407 63			407 63		407 63	
Do	1885	23	178		25,000 00		25,000 00	25,000 00		
Improvement and repairs, District of Columbia	1880 1881	}		533 19			533 19		533 19	
Do	1882	23	251		160 52		160 52	160 52		
Do	1882*					8,412 81	8,412 81	6,414 30		1,998 51
Do	1883	23	252	65,000 00	34 96	21,846 82	86,881 78		86,846 82	34 96
Do	1884			1,055 18		640 14	1,695 32			1,695 32
Do	1885	23	125		468,000 00	246 00	468,246 00	468,000 00		246 00

Constructing, repairing, and maintaining bridges, District of Columbia	1882	.....	.....	5 11	.....	.....	5 11	.....	5 11	.....
Do	1883	.....	.....	25 14	.....	.....	25 14	.....	25 14	.....
Do	1884	.....	.....	.....	.....	73 60	73 60	.....	.....	73 60
Do	1885	23	125	.....	2,500 00	23 64	2,523 64	2,523 64	.....	.....
Washington Asylum, District of Columbia	1882	.....	.....	54 14	.....	.....	54 14	.....	54 14	.....
Do	1883	.....	.....	2,094 55	.....	.....	2,094 55	2,094 55	.....	.....
Do	1885	23	125,126	.....	52,310 00	2,094 55	54,404 55	54,404 55	.....	.....
Hospital for the Insane, District of Columbia	1885	23	126	.....	50,436 00	.....	50,436 00	50,436 00	.....	.....
Georgetown Asylum, District of Columbia	1883	.....	.....	13 10	.....	.....	13 10	.....	13 10	.....
Do	1884	.....	.....	.....	.....	6 60	6 60	.....	.....	6 60
Do	1885	23	126	.....	1,800 00	.....	1,800 00	1,800 00	.....	.....
Columbia Hospital for Women, &c., District of Columbia	1884	.....	.....	.....	.....	313 71	313 71	.....	.....	313 71
Do	1885	23	126	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Transportation of paupers and prisoners, District of Columbia	1881	.....	.....	7 95	.....	.....	7 95	.....	7 95	.....
Do	1883	.....	.....	246 83	.....	.....	246 83	.....	246 83	.....
Do	1884	.....	.....	.....	.....	294 54	294 54	1 50	.....	293 04
Do	1885	23	126	.....	3,000 00	.....	3,000 00	2,750 00	.....	250 00
Reform School, District of Columbia	1882	.....	.....	333 67	.....	.....	333 67	.....	.....	333 67
Do	1883	.....	.....	.....	.....	133 10	131 10	.....	131 10	.....
Do	1884	.....	.....	3,000 00	.....	23 61	3,023 61	3,000 00	.....	23 61
Do	1885	23	126	.....	32,916 00	.....	32,916 00	32,916 00	.....	.....
Childrens' Hospital, District of Columbia	1885	23	126	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Saint Ann's Infant Asylum, District of Columbia	1885	23	126	.....	5,000 00	10	5,000 10	5,000 00	.....	10
Industrial Home School, District of Columbia	1885	23	126	.....	12,500 00	.....	12,500 00	12,500 00	.....	.....
Saint John's Church Orphanage, District of Columbia	1885	23	126	.....	1,500 00	.....	1,500 00	1,500 00	.....	.....
National Association for Colored Women and Children, District of Columbia	1885	23	126	.....	7,000 00	.....	7,000 00	7,000 00	.....	.....
Building for National Association for Colored Women and Children, District of Columbia	1884	.....	.....	.....	.....	11 65	11 65	.....	.....	11 65
Do	1885	23	126	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Do	1885 1886	23	315	.....	18,000 00	.....	18,000 00	.....	.....	18,000 00
Women's Christian Association, District of Columbia	1885	23	126	.....	5,000 00	418 46	5,418 46	5,418 46	.....	.....
Relief of the poor, District of Columbia	1881	23	251	.....	660 00	.....	660 00	660 00	.....	.....
Do	1883	.....	.....	330 92	.....	.....	330 92	.....	330 92	.....
Do	1884	.....	.....	.....	.....	788 17	788 17	.....	.....	788 17
Do	1885	23	126	.....	15,000 00	.....	15,000 00	13,700 00	.....	1,300 00
Salaries and expenses, offices, District of Columbia	1881	23	251	.....	88 43	.....	88 43	88 43	.....	.....
Do	1882	23	231, 454	2,911 36	363 76	.....	3,275 12	363 76	2,911 36	.....
Do	1882*	.....	.....	.....	.....	2 00	2 00	.....	2 00	.....
Carried forward	.....	.....	.....	6,200,260 27	21,455,289 31	1,964,390 08	29,619,939 66	23,317,972 12	494,399 15	5,807,568 39

* And prior years.

† Transfer

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balance of appropriations, June 30, 1885.
TREASURY—Continued.										
Brought forward	.....	.....	.....	$6,200,260 27	$21,455,289 31	$1,964,390 08	$29,619,939 66	$23,317,972 12	$494,399 15	$5,807,568 39
Salaries and expenses, offices, District of Columbia	1883	23	454, 252	13 89	1,380 93	9 01	1,403 83	.....	572 90	830 93
Do	1884	23	253, 454	138 00	199 88	693 03	1,030 91	.....	.....	1,030 91
Do	1885	23	123, 125	.....	152,349 96	.....	152,349 96	152,349 96	.....	.....
Public schools, District of Columbia	1880	.....	.....	168 00	.....	.....	168 00	.....	168 00	.....
Do	1882	.....	.....	880 93	150 00	.....	1,030 93	.....	880 93	150 00
Do	1882*	.....	.....	.....	.....	186 09	186 09	.....	186 09	.....
Do	1883	23	454, 252	84 54	3,809 39	221 39	4,115 32	.....	305 93	3,809 39
Do	1884	23	251, 455	66 53	4,314 17	5,344 74	9,725 44	6,250 00	.....	3,475 44
Do	1885	23	129, 130, 455	.....	474,640 00	3,066 63	477,706 63	477,640 00	.....	66 63
Buildings and grounds, public schools, District of Columbia	1883	.....	.....	1,701 42	.....	.....	1,701 42	.....	1,701 42	.....
Do	1883 / 1884	}	.....	.....	.....	2,123 86	2,123 86	.....	.....	2,123 86
Do	1885	23	130	.....	69,500 00	.....	69,500 00	69,500 00	.....	.....
Buildings and grounds, public schools, Holmead Cemetery fund	.....	20	353	}	52,000 00	.....	52,000 00	43,000 00	.....	9,000 00
	.....	23	1,303							
Buildings and grounds, Washington Asylum, District of Columbia	1883	.....	.....	7 49	.....	.....	7 49	.....	7 49	.....
Metropolitan police, District of Columbia	1882	23	251	.....	100 00	.....	100 00	100 00	.....	.....
Do	1883	23	252	144 16	525 52	4,481 31	5,150 99	.....	4,625 47	525 52
Do	1884	23	454	.....	440 00	1,517 92	1,957 92	451 70	.....	1,506 22
Do	1885	23	127, 128	.....	324,100 00	.....	324,100 00	324,100 00	.....	.....
Police station-houses, District of Columbia	.....	.....	.....	6 62	.....	.....	6 62	.....	.....	6 62
Fire department, District of Columbia	1880	.....	.....	16 38	.....	.....	16 38	.....	16 38	.....
Do	1881	23	251	.....	14 00	.....	14 00	14 00	.....	.....
Do	1882	23	251	132 93	246 75	.....	379 68	246 75	132 93	.....
Do	1882*	.....	.....	.....	.....	23 40	23 40	.....	23 40	.....
Do	1883	23	252	9 97	589 35	1,108 38	1,707 70	.....	1,118 35	589 35
Do	1884	23	455, 253	.....	1,203 97	877 36	2,081 33	1,273 97	.....	807 36
Do	1885	23	128, 129	.....	110,888 61	75	110,889 36	110,888 61	.....	75
Courts, District of Columbia	1883	23	252	18 75	311 00	1,479 87	1,809 62	365 31	1,133 62	310 69
Do	1884	23	253	74 15	6,500 00	2,189 03	8,763 18	6,500 00	.....	2,263 18
Do	1885	23	129, 222, 455	.....	17,767 45	.....	17,767 45	17,000 00	.....	767 45
Markets, District of Columbia	1883	.....	.....	379 64	.....	.....	379 64	.....	379 64	.....
Streets, District of Columbia	1880	.....	.....	319 61	.....	.....	319 61	.....	319 61	.....
Do	1883	23	252	5 00	7 08	1,885 50	1,897 58	.....	1,890 50	7 08
Do	1884	23	454	1,304 85	40 28	447 68	1,792 81	480 78	.....	1,312 03
Do	1885	23	127	.....	241,380 00	1,384 17	242,764 17	241,380 00	.....	1,384 17

Health department, District of Columbia	1882	.....	.....	170 55	.....	.....	170 55	.....	170 55	.....
Do	1883	.....	.....	109 84	.....	33 96	143 80	.....	143 80	.....
Do	1884	.....	.....	.....	.....	100 00	100 00	19 90	.....	80 10
Do	1885	23	130	.....	44,180 00	.....	44,180 00	44,180 00	.....	.....
Interest and sinking fund, District of Columbia	.....	23	130	.....	1,213,947 97	44,610 00	1,258,557 97	1,258,557 97	.....	.....
Do	1884	.....	.....	2,343 89	.....	.....	2,343 89	2,343 89	.....	.....
Miscellaneous expenses, District of Columbia	1881	23	251	.....	69 60	.....	69 60	69 60	.....	.....
Do	1882	23	454	1,837 45	25 00	.....	1,862 45	25 00	1,837 45	.....
Do	1882*	.....	.....	.....	.....	16,737 60	16,737 60	.....	16,737 60	.....
Do	1883	23	252	30 00	23 37	1,105 89	1,159 26	.....	1,135 89	23 37
Do	1884	.....	.....	2 10	.....	1,434 59	1,436 69	.....	.....	1,436 69
Do	1885	23	130	.....	10,600 00	.....	10,600 00	10,000 00	.....	600 00
Contingent expenses, District of Columbia	1883	.....	.....	6,949 95	.....	.....	6,949 95	.....	6,949 95	.....
Do	1884	.....	.....	.....	5,000 00	.....	5,000 00	2,500 00	.....	2,500 00
Do	1885	23	131	8,000 00	.....	866 00	8,866 00	.....	.....	8,866 00
Water fund, District of Columbia	1883	23	455	.....	102 00	460 65	562 65	.....	562 65	.....
Do	1884	.....	.....	.....	.....	1,138 35	1,138 35	.....	.....	1,138 35
Do	.....	20	104–107	139,767 64	143,952 43	.....	283,720 07	500 00	214,501 00	68,719 07
Water department, reimbursable, District of Columbia	1885	.....	.....	139,870 01	.....	.....	139,870 01	139,870 01	.....	.....
Refunding taxes, District of Columbia	.....	20	104–107	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Telegraph and telephone service	1883	.....	.....	695 41	.....	.....	695 41	.....	695 41	.....
Do	1884	.....	.....	.....	.....	55 06	55 06	.....	.....	55 06
Do	1885	23	129	.....	20,440 00	.....	20,440 00	20,440 00	.....	.....
Washington aqueduct, District of Columbia	1885	23	125	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....
Employment of the poor, District of Columbia	.....	.....	.....	116 61	.....	21 87	138 48	.....	138 48	.....
Bridge across the Potomac River near Georgetown	.....	.....	.....	140,000 00	.....	.....	140,000 00	.....	.....	140,000 00
Increasing the water supply of Washington	.....	23	153,457	1,152,368 06	175,000 00	2,260 01	1,329,628 07	800,000 00	.....	529,628 07
Buildings, metropolitan police	1885	23	128	.....	18,000 00	.....	18,000 00	18,000 00	.....	.....
Buildings, fire department, District of Columbia	1885	23	128	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Washington redemption fund, District of Columbia	.....	20	104,107	55 32	315 07	.....	370 39	263 61	.....	106 78
Washington special-tax fund	.....	20	104,107	2,254 66	8,316 86	.....	10,571 52	8,040 39	.....	2,531 13
Redemption of tax-lien certificates	.....	20	104–107	557 37	2,117 73	.....	2,675 10	2,467 80	.....	207 30
Redemption of assessment certificates	.....	20	104–107	190 29	2,924 09	.....	3,114 38	2,846 71	.....	267 67
Building German orphan asylum, District of Columbia	1885	.....	.....	5,000 00	.....	.....	5,000 00	5,000 00	.....	.....
Payment of referees, Court of Claims	.....	23	242	.....	2,500 00	.....	2,500 00	1,000 00	.....	1,500 00
Home of the Little Sisters of the Poor	.....	23	222	.....	25,000 00	.....	25,000 00	25,000 00	.....	.....
Buildings, reform school, District of Columbia	.....	.....	.....	.....	.....	11 02	11 02	.....	.....	11 02
Do	1885	23	223	.....	1,350 00	.....	1,350 00	1,350 00	.....	.....
Payment of legal obligations	1879 1880	22	272,274	59,690 17	114 44	478 97	60,283 58	510 53	.....	59,773 05
Carried forward	.....	.....	.....	7,865,742 45	24,623,726 21	2,060,744 17	34,550,212 83	27,144,498 61	750,734 59	6,654,979 63

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
TREASURY—Continued.										
Brought forward				$7,865,742 45	$24,623,726 21	$2,060,744 17	$34,550,212 83	$27,144,498 61	$750,734 59	$6,654,979 63
Judgments, District of Columbia	1881									
	1882			365 39			365 39		365 39	
Do	1883									
	1884	23	252		21,223 82	322 99	21,546 81	21,223 82	322 99	
Do	1885	23	455		2,214 41		2,214 41	2,214 41		
Redemption of Pennsylvania avenue paving certificates				819 20			819 20			819 20
Redemption of Pennsylvania avenue paving scrip				535 37			535 37			535 37
Reconstructing Jefferson school building		23	251	1 84	361 16		363 00	363 00		
New engine-house for Engine No. 5		23	129	442 50	1,660 05		2,102 55	442 50		1,660 05
General expenses, District of Columbia		23	454	2,511 83	50 85		2,562 68	50 85	2,511 83	
To maintain public order, District of Columbia		23	303		8,000 00		8,000 00	8,000 00		
Reimbursement to S. L. Phelps, late Commissioner		23	454		156 50		156 50	156 50		
Redemption of certain funded indebtedness, District of Columbia				281,500 00			281,500 00			281,500 00
Interest on 3.65 bonds, District of Columbia		21	286,466		9,468 07		9,468 07	9,468 07		
Expenses of assessing real property, District of Columbia		23	252,455		13,583 00	141 95	13,724 95	13,583 00		141 95
Payment of taxes assessed upon property, District of Columbia		23	253		5,320 53		5,320 53	5,320 53		
Surplus fund, District of Columbia				4 00			4 00			4 00
Completion of sewerage system, District of Columbia		23	62		500,000 00		500,000 00	275,000 00		225,000 00
Salaries, temporary clerks, officers, &c., District of Columbia		23	454		143 96		143 96	143 96		
Guarantee fund, District of Columbia		20	105,107		67,324 14		67,324 14	63,300 50		4,023 64
Building, National Homœopathic Hospital Association		23	315		15,000 00		15,000 00			15,000 00
Salaries, Coast and Geodetic Survey	1884					6,479 29	6,479 29			6,479 29
Do	1885	25	202		254,370 00		254,370 00	254,370 00		
Coast and Geodetic Survey, eastern division	1882*			278 82		2 44	281 26		281 26	
Do	1883					32 06	32 06		32 06	
Coast and Geodetic Survey, western division	1883	23	238	71 05	27 95		99 00	88 22		10 78
Do	1882*					6 12	6 12		6 12	
Coast and Geodetic Survey, party expenses	1884			3,169 77		225 47	3,395 24	2,872 62		522 62

Do	1885	23	201		120,600 00		120,600 00	120,137 73		462 27
Do	1885	23	489		34,000 00		34,000 00	34,000 00		
	1886									
Coast and Geodetic Survey, transcontinental work	1883			9,892 00		3 00	9,895 00	9,839 00		56 00
	1884					6 86	6 86		6 86	
Do	1885	23	202		20,000 00		20,000 00	20,000 00		
Prints for State surveys	1883					1 41	1 41		1 41	
	1884	23	202			6 64	6 64			6 64
	1885				14,000 00		14,000 00	14,000 00		
Repairs of vessels, Coast Survey	1882	23	238		88 56		88 56	88 56		
Do	1883					88 56	88 56		88 56	
Do	1884					268 77	268 77	268 15		62
Do	1885	23	204		42,000 00		42,000 00	42,000 00		
General expenses, Coast Survey	1883			25			25		25	
Do	1884					1,701 87	1,701 87	434 88		1,266 99
Do	1885	23	204		61,100 00	1,744 62	62,844 62	61,100 00		1,744 62
Publishing observations, Coast Survey	1884			3,000 00		13 63	3,013 63	3,000 00		13 63
Do	1885	23	204		6,000 00		6,000 00	6,000 00		
Observations eclipse of the sun		23	238	5 01	24 76		29 77			29 77
Salaries, office Secretary of War	1883			3,734 46			3,734 46		3,734 46	
Do	1884			100 00		57 68	157 68			157 68
Do	1885	23	179,181		111,850 00		111,850 00	110,950 00		900 00
Contingent expenses, Secretary of War	1883					8 81	8 81		8 81	
Salaries, office Adjutant-General	1883			30,928 93		10 00	30,938 93		30,938 93	
Do	1884			4,000 00		779 57	4,779 57			4,779 57
Do	1885	23	179,180		703,700 00		703,700 00	691,700 00		12,000 00
Salaries, office Navy Department building	1883			81 69			81 69		81 69	
Salaries, office Inspector-General	1885	23	180		3,720 00		3,720 00	3,720 00		
Salaries, office Quartermaster-General	1883			1,520 13			1,520 13		1,520 13	
Do	1884			1,275 00		82 05	1,357 05			1,357 05
Do	1885	23	180		240,639 54		240,639 54	238,650 00		1,989 54
Compensation and expenses, agents Quartermaster's Department	1883			7,333 21			7,333 21		7,333 21	
Do	1884			1,000 00		564 35	1,564 35			1,564 35
Do	1885	23	180,276		30,000 00		30,000 00	30,000 00		
Salaries, office Commissary-General	1883			108 16			108 16		108 16	
Do	1884					79 01	79 01			79 01
Do	1885	23	180		43,730 00		43,730 00	43,530 00		200 00
Salaries, office Surgeon-General	1883			16,699 27			16,699 27	19 57	16,679 70	
Do	1884			2,480 00		744 22	3,224 22			3,224 22
Do	1885	23	180		532,280 00		532,280 00	512,500 00		19,780 00
Contingent expenses, Surgeon-General	1883					134 25	134 25		134 25	
Contingent expenses, Paymaster-General	1883			49 11			49 11		49 11	
Do	1884			470 00		39 56	509 56			509 56
Do	1885	23	181		64,910 00		64,910 00	64,775 00		135 00
Do	1883			179 16			179 16		179 16	
ary, Military Justice	1883			85 59			85 59		85 59	
Do	1884			171 00		2 64	173 64			173 64
Carried forward				8,238,555 19	27,551,273 51	2,074,291 99	37,864,120 69	29,807,809 48	815,294 52	7 241,106 69

*And prior.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
TREASURY—Continued.										
Brought forward				$8,238,555 19	$27,551,273 51	$2,074,291 99	$37,864,120 69	$29,807,809 48	$815,204 52	$7,241,106 69
Salary, Military Justice	1885	23	180		13,260 00		13,260 00	13,215 00		45 00
Salary, Chief of Engineers	1883			41 74			41 74		41 74	
Do	1884					3 26	3 26			3 26
Do	1885	23	180		23,240 00		23,240 00	23,130 00		110 00
Salary, Chief of Ordnance	1883			98 49			98 49		98 49	
Do	1884			18 00		38 38	56 38			56 38
Do	1885	23	180		44,860 00		44,860 00	44,465 00		395 00
Salaries, Signal office	1883			578 41			578 41		578 41	
Do	1884			1,065 00			1,065 00	780 58		284 42
Do	1885	23	180		55,660 00		55,660 00	55,400 00		260 00
Salaries, Publication of Records of the Rebellion	1883			50 13			50 13		50 13	
Do	1884			3,460 00		109 93	3,569 93			3,569 93
Do	1885	23	180, 276		32,405 02		32,405 02	31,060 00		1,345 02
Contingent expenses, Publication of Records of the Rebellion	1883			56 48			56 48		56 48	
Salaries, civil employés, in lieu of general service, &c				8,635 25			8,635 25		8,635 25	
Salaries, superintendent, &c., War Department building	1883			1,297 89			1,297 89		1,297 89	
Salaries, superintendent, &c., building corner of 17th and F streets	1883			15 14			15 14		15 14	
Do	1885	23	181,456		6,290 00		6,290 00	6,062 50		227 50
Salaries, superintendent, &c., building on F street	1883			8 98			8 98		8 98	
Support and medical treatment of transient paupers	1884			1,250 00			1,250 00	1,250 00		
Do	1885	23	220		15,000 00		15,000 00	13,750 00		1,250 00
Telegraph to connect the Capitol with the Departments, &c	1883			1 63			1 63		1 63	
Do	1885	23	217		1,250 00	283 09	1,533 09	1,533 09		
Transportation of reports and maps to foreign countries	1883			82 31			82 31		82 31	
Do	1884			300 00			300 00	110 58		189 42
Do	1885	23	220		300 00		300 00	100 00		200 00
Postage, War Department	1883			14,757 15		5 13	14,762 28		14,762 28	
Do	1884			54,498 74			54,498 74	18,209 00		36,289 74
Postage to postal union countries, War Department	1883			1,100 00			1,100 00		1,100 00	

Do	1884			1,000 00		455 00	1,455 00			1,455 00
Do	1885	23	181		3,000 00		3,000 00	3,000 00		
Contingent expenses, War Department	1884			8,007 50		19 17	8,026 67	8,025 45		1 22
Do	1885	23	181,182		61,500 00		61,500 00	61,500 00		
Salaries, employés public buildings and grounds	1883			55 36			55 36		55 36	
Do	1884					7 53	7 53			7 53
Do	1885	23	182		43,340 00	819 84	44,159 84	44,159 84		
Contingent expenses, public buildings and grounds	1884					1 84	1 84			1 84
Do	1885	23	182		500 00	35 65	535 65	535 65		
Rent of office public buildings and grounds	1885	23	182		900 00		900 00	900 00		
Improvement and care of public buildings and grounds	1883			232 16			232 16		232 16	
Do	1882	22	387		6 56		6 56	6 56		
Do	1884					152 22	152 22			152 22
Do	1885	23	216,457		71,500 00	5,410 06	76,910 06	76,910 06		
Do	1885 1886	23	503		2,000 00	803 72	2,803 72	2,803 72		
Repairs, fuel, &c., Executive Mansion	1883			66			66		66	
Do	1884	23	242		3,000 00	2 32	3,002 32	3,000 00		2 32
Do	1885	23	216,457		29,500 00	235 73	29,735 73	29,735 73		
Lighting, &c., Executive Mansion	1883			28 47			28 47		28 47	
Do	1884	23	242		1,000 00	45	1,000 45	1,000 00		45
Do	1885	23	216		15,000 00	932 63	15,932 63	15,932 63		
Repairs to water-pipes and fire-plugs	1883			1 67			1 67		1 67	
Do	1884					40	40			40
Do	1885	23	216		2,500 00	138 62	2,638 62	2,638 62		
Furniture and repairs, State, War, and Navy Departments	1884					150 24	150 24			150 24
Building for State, War, and Navy Departments		23	217,504	400,024 33	750,000 00	268 29	1,150,292 62	555,000 00		595,292 62
Building for State, War, and Navy Departments, south wing				450 66			450 66		450 66	
Fuel, lights, &c., State, War, and Navy Department building	1884	23	243		4,000 00		4,000 00	4,000 00		
Do	1885	23	183		34,000 00		34,000 00	34,000 00		
Building for Army Medical Museum and Library		23	339		200,000 00		200,000 00	200 00		199,800 00
Stationery, War Department	1884			1,271 26		2,034 80	3,306 06			3,306 06
Do	1885	23	182		30,000 00	1,259 00	31,259 00	30,000 00		1,259 00
Rent of building, War Department	1884			1,080 00			1,080 00	1,018 96		61 04
Do	1885	23	182		39,700 00		39,700 00	39,440 00		260 00
Salaries, office superintendent State, War, and Navy Department building	1884			700 00		324 73	1,024 73			1,024 73
Do	1885	23	182,183		85,620 00		85,620 00	85,300 00		320 00
Pedestal for statue of Rear-Admiral S. F. Dupont						2 16	2 16			2 16
Statue of Rear-Admiral S. F. Dupont				13,700 00			13,700 00	13,700 00		
Carried forward				8,752,422 60	29,120,605 09	2,087,786 18	39,960,813 87	31,029,682 45	842,702 23	8,088,429 19

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$8,752,422 60	$29,120,605 09	$2,087,786 18	$39,960,813 87	$31,029,682 45	$842,702 23	$8,088,429 19
Statue to memory of General La Fayette and compatriots	.....	23	508	.....	50,000 00	.....	50,000 00	.....	.....	50,000 00
Salaries and contingent expenses, office Secretary of War, rebel archives branch	.....	.....	.....	51 56	.....	.....	51 56	.....	51 56	.....
Completion of the Washington Monument	.....	23	504	54,000 00	75,000 00	.....	129,000 00	60,000 00	.....	69,000 00
Rent of building, office of Adjutant-General	.....	.....	.....	5,000 00	.....	.....	5,000 00	.....	5,000 00	.....
Fire-proof roof, building corner of 17th and F streets	.....	.....	.....	278 12	.....	.....	278 12	.....	278 12	.....
Erection of fish-ways at Great Falls	.....	.....	.....	45,000 00	.....	.....	45,000 00	.....	.....	45,000 00
Rent of building, office of Surgeon-General	.....	.....	.....	380 43	.....	.....	380 43	.....	380 43	.....
Contingent expenses, War Department building	1883	.....	.....	82 96	.....	.....	82 96	.....	82 96	.....
Pay of taxes on lot No. 1725 F street, War Department	.....	23	456	.....	543 30	.....	543 30	543 30	.....	.....
Rent furniture, &c., office Adjutant-General	1885	23	180	.....	3,500 00	.....	3,500 00	3,500 00	.....	.....
Elevator Winder's Building	.....	23	196	.....	6,500 00	593 30	7,093 30	7,000 00	.....	93 30
Pedestal for statue of James A. Garfield	.....	23	216	.....	30,000 00	.....	30,000 00	.....	.....	30,000 00
Unveiling statue of Rear-Admiral DuPont	.....	23	216	.....	500 00	98 02	598 02	593 69	.....	4 33
Salaries, &c., office Secretary of the Navy	1883	.....	.....	3,185 93	.....	.....	3,185 93	.....	3,185 93	.....
Do	1884	.....	.....	63 78	.....	.....	63 78	.....	.....	63 78
Do	1885	23	183	.....	57,410 00	.....	57,410 00	57,031 16	.....	378 84
Salaries, &c., Bureau Yards and Docks	1885	23	183	.....	11,980 00	.....	11,980 00	11,980 00	.....	.....
Salaries, &c, Bureau Equipment and Recruiting	1884	.....	.....	518 38	.....	.....	518 38	.....	.....	518 38
Do	1885	23	183	.....	14,780 00	.....	14,780 00	14,709 10	.....	70 90
Salaries, &c., Bureau of Navigation	1885	23	183	.....	11,340 00	.....	11,340 00	11,039 66	.....	300 34
Salaries, &c., Bureau of Ordnance	1883	.....	.....	3 80	.....	.....	3 80	.....	3 80	.....
Do	1885	23	184	.....	8,980 00	.....	8,980 00	8,955 55	.....	24 45
Salaries, &c., Bureau of Construction and Repair	1884	.....	.....	220 88	.....	.....	220 88	.....	.....	220 88
Do	1885	23	184	.....	12,380 00	.....	12,380 00	12,380 00	.....	.....
Salaries, &c., Bureau of Steam Engineering	1883	.....	.....	22 19	.....	.....	22 19	.....	22 19	.....
Do	1885	23	184	.....	12,290 00	.....	12,290 00	12,290 00	.....	.....
Salaries, &c., Bureau of Provisions and Clothing	1884	.....	.....	130 76	.....	.....	130 76	.....	.....	130 76
Do	1885	23	184	.....	17,580 00	.....	17,580 00	17,377 00	.....	203 00
Salaries, &c., Bureau of Medicine and Surgery	1884	.....	.....	89 55	.....	22 01	111 56	.....	.....	111 56
Do	1885	23	184	.....	9,460 00	.....	9,460 00	9,335 97	.....	124 03

Salaries, &c., Nautical Almanac Office	1884					78 75	78 75	78 75		
Do	1885	23	183		23,700 00	78 75	23,778 75	23,762 82		15 93
Salaries, &c., office of Judge-Advocate General	1883			41			41		41	
Do	1884			10 87			10 87			10 87
Do	1885	23	185		6,473 59		6,473 59	6,444 20		29 39
Salaries, &c., Hydrographic Office	1883			22 19			22 19		22 19	
Do	1884			283 95			283 95			283 95
Do	1885	23	183,276		45,172 61		45,172 61	44,656 51		516 10
Salaries, &c., Naval Observatory	1883			150 45			150 45		150 45	
Do	1884			35 87			35 87			35 87
Do	1885	23	184		17,420 00		17,420 00	17,420 00		
Contingent expenses, Navy Department	1884	23	244,457		2,940 71		2,940 71	2,940 71		
Do	1885	23	185		11,000 00		11,000 00	11,000 00		
Contingent and miscellaneous expenses, Hydrographic Office	1884			10,751 01		874 68	11,625 69	11,625 69		
Do	1885	23	183,185		32,600 00	1,772 57	34,372 57	30,728 03		3,644 54
Contingent and miscellaneous expenses, Nautical Almanac Office	1883			42 15			42 15	40 96	1 19	
Contingent and miscellaneous expenses, Naval Observatory	1883	23	457		28 20		28 20	28 20		
Do	1884					1,053 05	1,053 05	1,018 33		34 72
Do	1885	23	184		9,736 00		9,736 00	9,570 22		165 78
Library, Navy Department	1883			836 90			836 90	458 78	378 12	
Do	1884			1,000 00			1,000 00	1,000 00		
Do	1885	23	185		2,500 00		2,500 00	1,126 97		1,373 03
Postage, Navy Department	1882			1,320 00			1,320 00			1,320 00
Do	1883			1,955 00			1,955 00		1,955 00	
Do	1884			2,000 00			2,000 00			2,000 00
Salaries, Superintendent, &c., Navy Department building	1883			55			55		55	
Salaries, office of Naval Records of the Rebellion	1885	23	185		2,640 00		2,640 00	2,044 71		595 29
Salaries, Post-Office Department	1883			4,336 80			4,336 80		4,336 80	
Do	1884	23	247	18,155 76	14,052 19	1,038 46	33,246 41	32,866 40		380 01
Do	1885	23	199,192		696,480 00	1,833 97	698,313 97	693,700 00		4,613 97
Contingent expenses, Post-Office Department, stationery	1883	23	247		30 40		30 40	30 40		
Do	1884	23	247,464		1,707 75		1,707 75	1,707 08		67
Do	1885	23	192		9,000 00	832 08	9,832 08	9,832 08		
Contingent expenses, Post-Office Department, fuel	1884	23	247		1,407 32		1,407 32	1,407 32		
Do	1885	23	192		7,200 00	834 04	8,034 04	8,034 04		
Contingent expenses, Post-Office Department, gas	1883	23	247		68 18		68 18	68 18		
Do	1884	23	247	1,000 00	1,583 66		2,583 66	2,525 93		57 73
Do	1885	23	192		6,600 00	748 91	7,348 91	6,200 00		1,148 91
Contingent expenses, Post-Office Department, plumbing and gas-fixtures	1884			1,200 00			1,200 00	206 48		993 52
Do	1885	23	192		4,700 00	238 54	4,938 54	4,938 54		
Carried forward				8,904,552 85	30,339,889 00	2,097,883 31	41,342,325 16	32,181,879 21	859,551 93	8,301,894 02

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
TREASURY—Continued.										
Brought forward	.....	.....	.....	$8,904,552 85	$30,339,889 00	$2,097,883 31	$41,342,325 16	$32,181,879 21	$858,551 93	$8,301,894 02
Contingent expenses, Post-Office Department, telegraphing	1883	.....	.....	85	.....	.....	85	.....	85	.....
Do	1884	.....	.....	2,000 53	.....	57 34	2,057 87	1,600 00	.....	457 87
Do	1885	23	192	.....	5,900 00	765 36	6,665 36	3,500 00	.....	3,165 36
Contingent expenses, Post-Office Department, painting	1883	23	247	.....	17 13	.....	17 13	14 88	.....	2 25
Do	1884	23	247	.....	17 40	.....	17 40	.....	.....	17 40
Do	1885	23	192	.....	4,700 00	79 78	4,779 78	4,750 00	.....	29 78
Contingent expenses, Post-Office Department, carpets	1885	23	192	.....	5,900 00	393 52	6,293 52	6,100 00	.....	193 52
Contingent expenses, Post-Office Department, furniture	1884	23	247	.....	9 00	.....	9 00	3 50	.....	5 50
Do	1885	23	192	.....	7,500 00	101 13	7,601 13	6,800 00	.....	801 13
Contingent expenses, Post-Office Department, horses and wagons	1884	.....	.....	500 00	.....	.....	500 00	151 81	.....	348 19
Do	1885	23	192	.....	1,500 00	297 88	1,797 88	1,500 00	.....	297 88
Contingent expenses, Post-Office Department, hardware	1884	23	247	.....	173 88	.....	173 88	118 75	.....	55 13
Do	1885	23	192	.....	1,700 00	220 99	1,920 99	1,600 00	.....	320 99
Contingent expenses, Post-Office Department, miscellaneous items	1884	.....	.....	3,000 00	.....	119 74	3,119 74	2,200 00	.....	919 74
Do	1883	23	247	.....	368 58	.....	368 58	368 58	.....	.....
Do	1885	23	192	.....	13,500 00	176 35	13,676 35	13,676 35	.....	.....
Contingent expenses, Post-Office Department, rent	1884	23	247	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Do	1885	23	192	.....	9,500 00	2,125 00	11,625 00	11,625 00	.....	.....
Contingent expenses, Post-Office Department, publication of Official Postal Guides	1884	23	247	.....	2,700 00	.....	2,700 00	2,621 15	.....	78 85
Do	1885	23	192	.....	29,000 00	347 82	29,347 82	27,800 00	.....	1,547 82
Publication of post-route maps	1883	23	247	.....	110 50	110 50	221 00	110 50	.....	110 50
Do	1884	23	247	.....	4,197 18	50	4,197 68	4,180 28	.....	17 40
Do	1885	23	192	.....	20,000 00	1,552 78	21,552 78	21,200 00	.....	352 78
Deficiency in the postal revenue	1881*	23	248, 258, 262	.....	140,690 79	.....	140,690 79	140,690 79	.....	.....
Do	1882*	23	464	.....	199,430 83	.....	199,430 83	199,430 83	.....	.....
Do	1883	.....	.....	1,902,177 90	.....	.....	1,902,177 90	520,770 00	1,381,407 90	.....
Do	1884	.....	.....	.....	.....	18,209 00	18,209 00	18,209 00	.....	.....
Do	1885	23	157, 158	.....	3,680,718 96	.....	3,680,718 96	3,680,718 96	.....	.....
Post-Office Department building, refitting rooms	.....	.....	.....	500 38	.....	.....	500 38	.....	.....	500 38

Relief of Z. M. Pettigrew	.....	23	535	.....	1,100 00	.....	1,100 00	1,100 00	.....	.....
Relief of O. L. Cochran	.....	23	675	.....	422 85	.....	422 85	422 85	.....	.....
Relief of J. F. Severance	.....	23	676	.....	85 00	.....	85 00	85 00	.....	.....
Relief of J. B. Davis	.....	23	682	.....	10,943 16	.....	10,943 16	10,943 16	.....	.....
Payment to Mrs. M. C. Bradley	.....	23	247	.....	990 00	.....	990 00	990 00	.....	.....
Payment to B. K. Brush	.....	23	248	.....	107 00	.....	107 00	107 00	.....	.....
Salaries, Department of Agriculture	1883	.....	.....	4 51	.....	.....	4 51	.....	4 51	.....
Do	1884	.....	.....	140 00	.....	.....	140 00	139 87	.....	13
Do	1885	23	36,38	.....	137,590 00	.....	137,590 00	137,000 00	.....	590 00
Collecting agricultural statistics	1882	}	.....	.....	.....	1,829 20	1,829 20	.....	1,829 20	.....
	1883	}	.....	.....	.....	.....	.....	.....	.....	.....
Do	1884	.....	.....	500 00	.....	.....	500 00	270 86	.....	229 14
Do	1885	23	38	.....	100,000 00	.....	100,000 00	100,000 00	.....	.....
Purchase and distribution of valuable seeds	1884	.....	.....	.....	.....	13 52	13 52	.....	.....	13 52
Do	1885	23	38	.....	100,000 00	.....	100,000 00	99,000 00	.....	1,000 00
Experimental Garden, Department of Agriculture	1884	.....	.....	300 00	.....	.....	300 00	286 21	.....	13 79
Do	1885	23	37	.....	7,350 00	.....	7,350 00	7,000 00	.....	350 00
Museum, Department of Agriculture	1884	.....	.....	.....	.....	6 49	6 49	.....	.....	6 49
Do	1885	23	37	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Laboratory, Department of Agriculture	1884	.....	.....	42 18	.....	.....	42 18	29 26	.....	12 92
Do	1885	23	38	.....	50,000 00	.....	50,000 00	49,090 99	.....	909 01
Furniture, cases and repairs, Department of Agriculture	1884	.....	.....	.....	.....	1 18	1 18	.....	.....	1 18
Do	1885	23	38	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Library, Department of Agriculture	1883	.....	.....	.....	.....	14 68	14 68	.....	14 68	.....
Do	1884	.....	.....	.....	.....	60 14	60 14	.....	.....	60 14
Do	1885	23	39	.....	1,500 00	.....	1,500 00	1,400 00	.....	100 00
Reclamation of arid and waste lands	.....	.....	.....	1,333 33	.....	.....	1,333 33	45 95	.....	1,287 38
Investigating the history of insects injurious to agriculture	1882	} 23	470	1 99	8 10	2 25	12 34	8 10	4 24	.....
	1883	}	.....	.....	.....	.....	.....	.....	.....	.....
Do	1884	.....	.....	883 06	.....	.....	883 06	883 06	.....	.....
Do	1885	23	37	.....	20,000 00	.....	20,000 00	18,000 00	.....	2,000 00
Investigating diseases of domesticated animals	1883	.....	.....	3,415 72	.....	.....	3,415 72	.....	3,415 72	.....
Do	1884	.....	.....	701 59	.....	286 56	988 15	.....	.....	988 15
Report on forestry	1883	.....	.....	1,322 97	.....	7 00	1,329 97	.....	1,329 97	.....
Do	1884	.....	.....	.....	.....	1 70	1 70	.....	.....	1 70
Do	1885	23	39	.....	10,000 00	.....	10,000 00	9,600 00	.....	400 00
Contingent expenses, Department of Agriculture	1883	.....	.....	.....	.....	79 26	79 26	.....	79 26	.....
Do	1884	.....	.....	500 00	.....	.....	500 00	491 42	.....	8 58
Do	1885	23	39	.....	15,000 00	.....	15,000 00	13,500 00	.....	1,500 00
Postage, Department of Agriculture	1883	.....	.....	22 51	.....	.....	22 51	.....	22 51	.....
Do	1884	.....	.....	200 00	.....	.....	200 00	41 48	.....	158 52
Do	1885	23	39	.....	4,000 00	.....	4,000 00	3,800 00	.....	200 00
Experiments in the manufacture of sugar	.....	.....	.....	.....	.....	1 54	1 54	.....	.....	1 54
Carried forward	.....	.....	.....	10,822,100 37	34,935,619 36	2,124,744 52	47,882,464 25	37,314,854 80	2,346,660 77	8,320,948 68

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	.....	.....	.....	$10,822,100 37	$34,935,619 36	$2,124,744 52	$47,822,464 25	$37,314,854 80	$2,246,660 77	$8,320,948 68
Improvement of grounds, Department of Agriculture	1883	.....	.....	.....	.....	28 18	28 18	.....	28 18	.....
Do	1884	.....	.....	.....	.....	37 33	37 33	.....	.....	37 33
Do	1885	23	37	.....	9,750 00	.....	9,750 00	9,700 00	.....	50 00
Experiments on the culture of tea	1883	.....	.....	1,094 34	.....	.....	1,094 34	.....	1,094 34	.....
Do	1884 / 1885	23	39	.....	3,000 00	.....	3,000 00	2,700 00	.....	300 00
Examination of wools and animal fiber	1882 / 1883	.....	.....	2,235 96	.....	1 00	2,236 96	.....	2,236 96	.....
Silk culture	.....	23	39	.....	15,000 00	.....	15,000 00	8,300 00	.....	6,700 00
Salaries and expenses, Bureau of Animal Industry	.....	23	33	.....	150,000 00	.....	150,000 00	60,000 89	.....	89,999 11
Transportation for permanent exhibition of certain agricultural and mineral specimens, &c., Atlanta, Ga	.....	.....	.....	.....	.....	1 09	1 09	.....	.....	1 09
Salaries, justices, &c., Supreme Court	1885	23	193	.....	93,500 00	.....	93,500 00	93,500 00	.....	.....
Salaries and expenses, office of clerk Supreme Court	1883 / 1884	.....	.....	.....	.....	644 80	644 80	.....	.....	644 80
Salaries of circuit judges	1884	.....	.....	1,631 88	.....	.....	1,631 88	.....	.....	1,631 88
Do	1885	23	193	.....	54,000 00	.....	54,000 00	53,641 34	.....	358 66
Salaries of retired United States judges	1884	22	563	.....	247 25	.....	247 25	247 25	.....	.....
Do	1885	23	193	.....	41,689 53	.....	41,689 53	41,689 53	.....	.....
Salaries of district judges	1882	.....	.....	1,746 83	.....	.....	1,746 83	.....	1,746 83	.....
Do	1883	.....	.....	6,123 29	.....	.....	6,123 29	.....	6,123 29	.....
Do	1884	.....	.....	3,740 09	.....	.....	3,740 09	.....	.....	3,740 09
Do	1885	23	193	.....	203,500 00	.....	203,500 00	199,723 12	.....	3,776 88
Salaries, justices of the supreme court, District of Columbia	1885	23	193	.....	24,500 00	.....	24,500 00	24,500 00	.....	.....
Salaries, district attorneys	1882	.....	.....	152 98	.....	.....	152 98	.....	.....	152 98
Do	1883	.....	.....	232 08	.....	.....	232 08	.....	232 08	.....
Do	1884	.....	.....	83 92	.....	8 80	92 72	.....	.....	92 72
Do	1885	23	224	.....	20,100 00	.....	20,100 00	19,130 45	.....	969 55
Salaries, district marshals	1880*	.....	.....	22 78	.....	.....	22 78	.....	.....	22 78
Do	1881*	23	257	.....	13 08	.....	13 08	.....	.....	13 08
Do	1882	.....	.....	343 53	.....	.....	343 53	.....	343 53	.....
Do	1883	.....	.....	180 47	.....	43 41	223 88	.....	223 88	.....
Do	1884	.....	.....	42 90	.....	.....	42 90	28 57	.....	14 33
Do	1885	23	224	.....	12,700 00	.....	12,700 00	11,170 20	.....	1,529 80

Salary and expenses of reporter of Supreme Court	.....	22	254	.....	7,500 00	.....	7,500 00	7,500 00	.....	.....
Salaries, Department of State	1883	.....	.....	804 85	.....	.....	804 85	.....	804 85	.....
Do	1884	.....	.....	948 51	.....	.....	948 51	.....	.....	948 51
Do	1885	23	166,446	.....	112,944 74	.....	112,944 74	111,182 94	.....	1,761 80
Contingent expenses, Department of State, proof-reading	1883	.....	.....	855 41	.....	.....	855 41	.....	855 41	.....
Do	1884	.....	.....	200 00	.....	.....	200 00	.....	.....	200 00
Do	1885	23	166	.....	1,280 00	.....	1,280 00	1,280 00	.....	.....
Lithographing, Department of State	1883	.....	.....	128 11	.....	.....	128 11	.....	128 11	.....
Do	1884	.....	.....	43 53	.....	.....	43 53	.....	.....	43 53
Do	1885	23	169	.....	1,200 00	.....	1,200 00	1,200 00	.....	.....
Contingent expenses Department of State, stationery, &c	1881*	23	236	.....	7 50	.....	7 50	.....	.....	7 50
Do	1883	.....	.....	293 42	.....	.....	293 42	.....	293 42	.....
Do	1885	23	166	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Postage, Department of State	1884	.....	.....	560 00	.....	.....	560 00	.....	.....	560 00
Editing, publishing, and distributing Revised and Annual Statutes	.....	23	166	491 23	4,000 00	.....	4,491 23	4,046 57	.....	444 66
Contingent expenses, Department of State, books and maps	1885	23	166	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Contingent expenses, Department of State	1883	23	236	32 00	663 01	.....	695 01	.....	32 00	663 01
Do	1884	23	446	.....	435 36	61 75	497 11	435 36	.....	61 75
Do	1885	23	166	.....	4,800 00	1 75	4,801 75	4,800 00	.....	1 75
Removal and rearrangement of records, Department of State	1883 1884	}	.....	80 96	.....	.....	80 96	.....	.....	80 96
Purchase of the Franklin collection of books and papers	.....	.....	.....	301 18	.....	.....	301 18	.....	301 18	.....
Seal of the United States	.....	23	194	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Duplicate of certain French and American medals	.....	23	279	.....	75 00	.....	75 00	62 76	.....	12 24
Compensation of Pork Commission	.....	23	236	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Transmissions of certain books to National Lincoln Monument Association, Springfield, Ill	.....	21	519	.....	1,490 20	.....	1,490 20	1,490 20	.....	.....
Salaries, Steamboat Inspection Service	.....	R. S.	3689	144,476 10	89,700 00	.....	234,176 10	197,000 00	.....	37,176 10
Contingent expenses, Steamboat Inspection Service	1881*	23	246	.....	25	.....	25	.....	.....	25
Do	.....	R. S.	3689	426,490 20	11,884 25	47 15	438,421 60	42,153 22	.....	396,268 38
Construction and repair of buildings in Alaska	.....	23	479	.....	11,000 00	.....	11,000 00	.....	.....	11,000 00
Court-house and post-office, Aberdeen, Miss.	.....	23	345	.....	75,000 00	.....	75,000 00	.....	.....	75,000 00
Post-office, court-house, &c., Auburn, N. Y.	.....	23	348	.....	150,000 00	.....	150,000 00	.....	.....	150,000 00
Post-office, court-house, &c., Augusta, Me	.....	23	304	.....	150,000 00	.....	50,000 00	59 40	.....	149,940 60
Court-house, post office, &c., Abingdon, Va	.....	23	479,480	24,842 57	37,000 00	.....	61,842 57	13,542 80	.....	48,299 77
Court-house, post-office, &c., Atlanta, Ga	.....	.....	.....	133 57	.....	.....	133 57	70 20	63 37	.....
Court-house, post-office, &c., Austin, Tex	.....	23	237,255	118 52	964 59	.....	1,083 11	1,083 03	08	.....
Post-office and sub-treasury, Boston, Mass	.....	23	195,479	49,269 04	65,000 00	.....	114,269 04	113,814 07	.....	454 97
Carried forward	.....	.....	.....	11,489,800 62	36,303,564 12	2,125.619 78	49,918,984 52	38,353,906 70	2,261,168 28	9,303,909 54

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
TREASURY—Continued.										
Brought forward	.....	.....	.....	$11,489,800 62	$36,303,564 12	$2,125,619 78	$49,918,984 52	$38,353,906 70	$2,261,168 28	$9,303,909 54
Post-office, court-house, &c., Baltimore, Md	.....	23	195,479	248,056 43	352,000 00	100 00	600,156 43	190,699 54	.....	409,456 89
Post-office, &c., Brooklyn, N. Y	.....	23	479	91,415 67	135,000 00	.....	226,415 67	47,775 02	.....	178,640 65
Court-house, post-office, &c., Charleston, W. Va	.....	23	195,479	1,259 91	5,853 30	.....	7,113 21	6,040 81	.....	1,072 40
Court-house, post-office, &c., Columbus, Ohio	.....	23	195,479	11,388 20	210,000 00	.....	221,388 20	51,927 59	.....	169,460 61
Court-house, post-office, &c., Covington, Ky	.....	.....	.....	9,447 70	.....	.....	9,447 70	19 50	.....	9,428 20
Court-house, post-office, &c., Carson City, Nev	.....	23	282	.....	100,000 00	.....	100,000 00	2 10	.....	99,997 90
Court-house, post-office, Clarksburg, W. Va	.....	23	346	.....	50,000 00	.....	50,000 00	.....	.....	50,000 00
Post-office, &c., Council Bluffs, Iowa	.....	23	480,345	78,196 79	150,000 00	.....	228,196 79	20,724 99	.....	207,471 80
Post-office and court-house, Concord, N. H	.....	23	480	41,903 62	100,000 00	.....	141,903 62	1,793 60	.....	140,110 02
Court-house and post-office, Des Moines, Iowa	.....	23	195,480	70,718 51	95,000 00	.....	165,718 51	16,467 60	.....	149,250 91
Court-house and post-office, Detroit, Mich	.....	23	480	148,261 95	200,000 00	.....	348,261 95	2,697 76	.....	345,564 19
Court-house and post-office, Danville, Va	.....	23	195	24 42	10,300 00	.....	10,324 42	8,017 33	.....	2,307 09
Court-house and post-office, Denver, Colo	.....	23	195,480	58,760 83	78,000 00	.....	136,760 83	41,875 34	.....	94,885 49
Post-office, Dover, Del	.....	.....	.....	134 16	.....	.....	134 16	61 25	72 91	.....
Court-house, post-office, &c., Dallas, Tex	.....	23	480	60,345 05	25,000 00	2,640 35	87,985 40	10,961 54	.....	77,023 86
Court-house, post-office, &c., Erie, Pa	.....	23	306	58,023 35	100,000 00	.....	158,023 35	7,324 62	.....	150,698 73
Court-house, post-office, &c., Fort Wayne, Ind	.....	23	195, 480, 337	24,670 88	150,199 12	.....	174,870 00	14,295 42	.....	160,574 58
Court-house, post office, &c., Fort Scott, Kans	.....	23	482	.....	50,000 00	.....	50,000 00	.....	.....	50,000 00
Court-house, post-office, &c., Frankfort, Ky	.....	23	480	54,728 78	15,000 00	.....	69,728 78	45,911 31	.....	23,817 47
Court-house, post-office, &c., Grand Rapids, Mich	.....	.....	.....	113 96	.....	.....	113 96	54 36	59 60	.....
Court-house, post-office, &c., Greensborough, N. C	.....	23	480	36,600 00	7,500 00	.....	44,100 00	13,035 91	.....	31,064 09
Court-house, post-office, &c., Harrisonburg, Va	.....	23	195,480	12,989 00	47,500 00	.....	60,489 00	13,818 99	.....	46,670 01
Post-office, &c., Hannibal, Mo	.....	23	480	23,884 50	55,500 00	.....	79,384 50	27,774 29	.....	51,610 21
Court-house, post-office, &c., Harrisburg, Pa	.....	.....	.....	9,015 68	.....	.....	9,015 68	8,333 60	.....	682 08
Court-house, post-office, &c., Indianapolis, Ind	.....	.....	.....	38 69	.....	.....	38 69	21 13	17 56	.....
Court-house, post-office, &c., Jackson, Miss	.....	23	195	39,126 28	15,000 00	.....	54,126 28	34,686 84	.....	19,439 44
Court-house, post-office, &c., Jackson, Tenn	.....	23	480	43,151 33	10,000 00	.....	53,151 33	30,255 84	.....	22,895 49
Court-house, post-office, &c., Jefferson City, Mo	.....	23	480	84,397 45	32,000 00	.....	116,397 45	24,456 68	.....	91,940 77
Post-office, &c., Jersey City, N. J	.....	.....	.....	2,166 80	.....	.....	2,166 80	1,917 65	.....	249 15
Court-house, post-office, &c., Keokuk, Iowa	.....	23	481	.....	100,000 00	.....	100,000 00	.....	.....	100,000 00

Court-house, post-office, &c., Key West, Fla.		23	336		100,000 00		100,000 00		100,000 00
Court-house, post-office, &c., Lynchburg, Va.		23	195,480	36,199 30	75,000 00		111,199 30	13,318 04	97,881 26
Court-house, post-office, &c., Little Rock, Ark.				611 21		407 38	1,018 59	255 71	762 88
Court-house, post-office, &c., La Crosse, Wis.		23	336		100,000 00		100,000 00	57 65	99,942 35
Court-house, post-office, &c., Leavenworth, Kans.		23	195,481	44,557 30	105,000 00		149,557 30	683 50	148,873 80
Court-house, post-office, &c., Lincoln, Nebr.				184 04			184 04	3 50	180 54
Post-office, &c., Lexington, Ky		23	484		150,000 00		150,000 00		150,000 00
Court-house, post-office, &c., Louisville, Ky.		23	481	198,669 15	200,000 00		398,669 15	988 00	397,681 15
Post-office, &c., Minneapolis, Minn		23	195,481	55,316 16	180,000 00		235,316 16	44,512 60	190,803 56
Post-office, court-house, &c., Manchester, N. H.		23	484		100,000 00		100,000 00		100,000 00
Post-office, court-house, &c., Montpelier, Vt.		23	482		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., Montgomery, Ala		23	195,481	25,069 11	10,000 00	1,021 92	36,091 03	29,845 78	6,245 25
Court-house, post-office, &c., Marquette, Mich.		23	480	42,541 00	50,000 00		92,541 00	700 30	91,840 70
Court-house, post-office, &c., Macon, Ga		23	481		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., New York, N.Y.				16,229 42			16,229 42	501 42	15,728 00
Court-house, post-office, &c., Nebraska City, Nebr.		23	483		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., New Albany, Ind		23	483		100,000 00		100,000 00		100,000 00
Sub-treasury building, New York				2,573 98			2,573 98	1 30	2,572 68
Court-house, post-office, &c., Oxford, Miss.				43,873 10		3,122 64	46,995 74	16,402 84	30,592 90
Post-office and court-house, Philadelphia, Pa.				39,286 43		12 26	39,298 69	39,288 09	10 60
Court-house, post-office, &c., Pittsburgh, Pa.				263,180 92		8,936 55	272,117 47	13,150 80	258,966 67
Court-house, post-office, &c., Pensacola, Fla.				173,076 40		9,000 67	182,077 07	70,005 62	112,071 45
Post-office, court-house, &c., Peoria, Ill		23	196,481	35,825 05	125,000 00		160,825 05	50,879 02	109,946 03
Post-office, court-house, &c., Poughkeepsie, N. Y.		23	481	37,569 13	30,000 00		67,569 13	25,673 84	41,895 29
Post-office, court-house, &c., Paducah, Ky.		23	196	117 67	2,000 00		2,117 67	836 30	1,281 37
Court-house, post-office, &c., Parkersburg, W. Va				2,414 32			2,414 32	315 23	2,099 09
Post-office, court-house, &c., Quincy, Ill		23	196,481	56,656 11	87,500 00		144,156 11	64,677 78	79,478 33
Post-office, &c., Reading, Pa		23	481		80,000 00		80,000 00	3 60	79,996 40
Court-house, post-office, &c., Raleigh, N. C.				45 41			45 41	45 41	
Court-house, post-office, &c., Rochester, N. Y.		23	481	136,301 19	80,000 00		216,301 19	9,054 56	207,246 63
Post-office, court-house, &c., Syracuse, N. Y.		23	196,482	86,782 31	133,000 00		219,782 31	44,432 63	175,349 68
Sub-treasury building, San Francisco, Cal.				9 20			9 20	3 40	5 80
Post-office, &c., Scranton, Pa		23	195	2,025 33	37,500 00		39,525 33		39,525 33
Post-office, &c., Sacramento, Cal		23	481		100,000 00		100,000 00		100,000 00
Post-office, &c., Saint Joseph, Mo.		23	195,481	37,334 50	90,000 00		127,334 50	1,915 50	125,419 00
Post-office, &c., Springfield, Ohio		23	484		100,000 00		100,000 00		100,000 00
Post-office, court-house, &c., Shreveport, La.		23	482	89,993 00	5,000 00		94,993 00	7,111 12	87,881 88
Court-house, post-office, &c., Springfield, Ill.		23	448,298		27,870 85		27,870 85	26,870 85	1,000 00
Court-house, post-office, &c., Topeka, Kans.		23	196	216 71	10,000 00	153 48	10,370 19	10,203 60	166 59
Court-house, post-office, &c., Trenton, N. J.				61 84			61 84	61 84	
Court-house, post-office, &c., Tyler, Tex.		23	482		50,000 00		50,000 00		50,000 00
Post-office, court-house, &c., Troy, N. Y.		23	482		100,000 00		100,000 00		100,000 00
Post-office, &c., Terre Haute, Ind.		23	482	48,301 67	75,000 00		123,301 67	50,755 31	72,546 36
Carried forward				14,173,641 52	40,925,287 39	2,151,015 03	57,249,943 94	39,497,305 20	2,264,004 08	15,488,634 66

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
TREASURY—Continued.										
Brought forward				$14,173,641 52	$40,925,287 39	$2,151,015 03	$57,249,943 94	$39,497,305 20	$2,264,004 08	$15,488,634 66
Court-house, post-office, &c., Utica, N. Y		23	237, 196	45	763 72		764 17	764 17		
Court-house, post-office, &c., Williamsport, Pa		23	195, 482	49,918 76	50,000 00		99,918 76	23,000 50		76,918 26
Court-house, post-office, &c., Waco, Tex		23	282		100,000 00		100,000 00	10,020 00		89,980 00
Court-house, post-office, &c., Winona, Minn		23	483		20,000 00		20,000 00			20,000 00
Post-office, court-house, &c., Wichita, Kans		23	482		50,000 00		50,000 00			50,000 00
Building for Bureau of Engraving and Printing				7,866 35			7,866 35			7,866 35
Fire-proof building for the National Museum		23	209	13 27	1,000 00		1,013 27	1,000 00	13 27	
Assay office at Halena, Mont				174 62			174 62		174 62	
Treasury Building, Washington, D. C		23	196, 480		30,000 00		30,000 00	25,117 00		4,883 00
Branch mint, Denver, Colo		23	196, 204		25,000 00		25,000 00			25,000 00
Twenty per cent. additional compensation, Metropolitan Police, D. C		23	282		46,903 82		46,903 82	46,903 82		
Total				14,231,614 97	41,248,954 93	2,151,015 03	57,631,584 93	39,604,110 69	2,264,191 97	15,763,282 27
DIPLOMATIC.										
Salaries of ministers	1881*	23	254		6,603 41		6,603 41	6,603 41		
Do	1883			10,635 93			10,635 93	1,844 26	8,791 67	
Do	1884			130,121 64		945 82	131,067 46	124,256 85		6,810 61
Do	1885	23	228, 447		306,600 54	1,252 89	307,853 43	267,787 15		40,066 28
Salaries secretaries of legations	1882*					4 82	4 82			4 82
Do	1883			5,078 91			5,078 91		5,078 91	
Do	1884			14,007 26		2,372 92	16,380 18	12,714 69		3,665 49
Do	1885	23	228		40,350 00		40,350 00	36,224 99		4,125 01
Extending diplomatic relations with governments of Eastern Asia				1,250 00			1,250 00	1,250 00		
Contingent expenses of foreign missions	1883	23	194	9,590 76	559 11		10,149 87		9,590 76	559 11
Do	1882			5,264 80		250 00	5,514 80		5,514 80	
Do	1884	23	447	9,705 60	13,583 67	2,445 88	25,735 15	23,510 98		2,224 17
Do	1885	23	334, 235		75,000 00	875 98	75,875 98	74,147 59		1,728 39
Salaries, consular service	1881*	23	254, 260		5,012 88		5,012 88	5,012 88		
Do	1882*	23	470		1,447 20	650 91	2,098 11	1,357 40	556 93	183 78
Do	1882	23	237	313 50	6,530 17		6,843 67	6,379 48	313 50	150 69
Do	1883	23	260, 447	490 31	3,494 44	871 38	4,856 13	3,988 33	867 80	
Do	1884			135,021 45		8,861 44	143,882 89	132,779 59		11,103 30
Do	1885	23	229–233		429,600 00	6,422 91	436,022 91	308,502 91		127,520 00

Allowance for consular clerks	1881*	23	260		265 93		265 93	265 93		
Do	1882	23	236		1,500 00		1,500 00	1,440 00		60 00
Do	1883			3,768 11			3,768 11		3,768 11	
Do	1884			30,113 09		195 28	30,308 37	28,238 98		2,069 39
Do	1885	23	233		53,920 00	32 90	53,952 90	34,187 60		19,765 30
Salaries interpreters to consulates in China, Japan, and Siam	1883			1,540 91			1,540 91		1,540 91	
Do	1884			6,456 02		168 29	6,624 31	4,790 35		1,833 96
Do	1885	23	233,446		11,082 88		11,082 88	7,270 95		3,811 93
Salaries consular officers not citizens	1881*	23	254,260		4,970 62		4,970 62	4,970 62		
Do	1881			442 00			442 00		442 00	
Do	1882	23	260		1,500 00		1,500 00	1,500 00		
Do	1883	23	260	1,507 97	794 20		2,302 17	942 55	565 42	794 20
Do	1884			3,966 68			3,966 68	3,341 71		624 97
Do	1885	23	233		6,000 00		6,000 00	4,871 55		1,128 45
Salaries marshals, consular courts	1883			2,800 00			2,800 00		2,800 00	
Do	1884			3,363 73		144 25	3,507 98	2,030 00		1,477 98
Do	1885	23	234		8,000 00		8,000 00	5,215 88		2,784 12
Boat and crew for consul at Osaka and Hiogo	1883			252 63			252 63		252 63	
Do	1884			420 88			420 88	147 88		273 00
Steam launch for legation and consulate at Constantinople	1883			450 00		50 00	500 00	500 00		
Do	1884					50 00	50 00	50 00		
Do	1885	23	234		500 00		500 00			500 00
Expenses of interpreters, guards, &c., Turkish dominions	1883	23	237	480 40	309 00		789 40	309 00	480 40	
Do	1884			490 86		345 85	836 71	661 32		175 39
Do	1885	23	234		3,000 00		3,000 00	2,381 06		618 94
Loss on bills of exchange, diplomatic service	1885	23	235		2,000 00	12 65	2,012 65	56 39		1,956 26
Loss on bills of exchange, consular service	1883			1,509 15			1,509 15	71 68	1,437 47	
Do	1884			7,981 18			7,981 18	6,999 99		981 19
Do	1885	23	284		3,000 00		3,000 00			3,000 00
Contingent expenses, United States consulates	1881			674 10			674 10		674 10	
Do	1881*	23	254,260		569 28		569 28	569 28		
Do	1882	23	237,260	14 04	2,597 73		2,611 77	2,597 73	14 04	
Do	1882*	23	470		70 02		70 02	53 07		16 95
Do	1883	23	236–7,447	476 20	19,546 00		20,022 20	19,666 49	295 38	60 33
Do	1884	23	447	9,837 57	41,598 56	4,970 55	56,406 68	54,162 07		2,244 61
Do	1885	23	234		110,000 00	124 41	110,124 41	101,168 26		8,956 15
Rent of prisons, wages of keepers, &c., for American convicts in Siam and Turkey	1883			500 88		309 00	809 88			809 88
Do	1884			1,240 57		53 95	1,294 52	586 66		707 86
Rent of prisons for American convicts in China	1883			11 12			11 12		11 12	
Do	1884			843 40			843 40	653 99		189 41
Wages of keepers for American convicts in China	1883			2,094 43			2,094 43		2,094 43	
Do	1884			4,542 93		852 25	5,395 18	2,224 14		3,171 04
Carried forward				407,259 01	1,160,005 64	32,264 33	1,599,528 98	1,298,285 64	45,090 38	256,152 96

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1865.
DIPLOMATIC—Continued.										
Brought forward	.....	.....	.....	$407,259 01	$1,160,005 64	$32,264 33	$1,599,528 98	$1,298,285 64	$45,090 38	$256,152 96
Rent of prisons for American convicts in Japan	1883	.....	.....	150 00	.....	.....	150 00	.....	150 00	.....
Do	1884	.....	.....	450 00	.....	.....	450 00	300 00	.....	150 00
Wages of keepers for American convicts in Japan	1883	.....	.....	2,418 40	.....	.....	2,418 40	.....	2,418 40	.....
Do	1884	.....	.....	3,797 76	.....	.....	3,797 76	1,096 85	.....	2,700 91
Rent of court-house or jail in Japan	1883	.....	.....	450 00	.....	.....	450 00	.....	450 00	.....
Do	1884	.....	.....	450 00	.....	.....	450 00	.....	.....	450 00
Do	1885	23	447	.....	3,400 00	.....	3,400 00	3,400 00	.....	.....
Buildings and grounds, legation in China	1883	.....	.....	280 07	.....	.....	280 07	.....	280 07	.....
Do	1884	.....	.....	1,600 00	.....	.....	1,600 00	1,251 64	.....	348 36
Do	1885	23	234	.....	3,100 00	.....	3,100 00	1,500 00	.....	1,600 00
Bringing home criminals	1883	.....	.....	3,875 21	.....	.....	3,875 21	.....	3,875 21	.....
Do	1884	.....	.....	5,000 00	.....	.....	5,000 00	.....	.....	5,000 00
Do	1885	23	234	.....	5,000 00	.....	5,000 00	906 03	.....	4,093 97
Relief of American seamen	1881*	23	254, 260	.....	377 44	.....	377 44	377 44	.....	.....
Do	1882*	23	470	.....	38 50	768 24	806 74	38 50	768 24	.....
Do	1883	.....	.....	66,577 64	.....	9,713 60	76,291 24	2,066 72	74,224 52	.....
Do	1884	.....	.....	38,300 23	.....	19,861 98	58,162 21	6,521 24	.....	51,640 97
Do	1885	23	234	.....	40,000 00	3,920 99	43,920 99	19,473 78	.....	24,447 21
Rescuing shipwrecked American seamen	1882*	23	448	.....	67 18	.....	67 18	.....	.....	67 18
Do	1883	.....	.....	1,439 24	.....	.....	1,439 24	50 00	1,389 24	.....
Do	1884	.....	.....	2,691 37	.....	50	2,691 87	504 00	.....	2,187 87
Do	1885	23	234	.....	4,500 00	.....	4,500 00	3,637 77	.....	862 23
Shipping and discharging seamen	1883	.....	.....	1,815 00	.....	.....	1,815 00	.....	1,815 00	.....
Do	1884	.....	.....	3 871 90	.....	.....	3,871 90	2,119 00	.....	1,752 90
Do	1885	23	234	.....	6,000 00	.....	6,000 00	3,879 84	.....	2,120 16
Expenses under the neutrality act	1883	.....	.....	5,823 13	.....	15,789 41	21,612 54	5,000 00	16,612 54	.....
Annual expenses of Cape Spartal light	1885	23	235	.....	300 00	.....	300 00	300 00	.....	.....
Allowance to widows and heirs of diplomatic officers who die abroad	1883	.....	.....	3,939 99	.....	.....	3,939 99	.....	3,939 99	.....
Do	1884	.....	.....	1,901 44	.....	16 55	2,007 99	171 70	.....	1,836 29
Do	1885	23	234	.....	5,000 00	.....	5,000 00	.....	.....	5,000 00
Transporting remains of ministers and consuls to their homes for interment	.....	23	235	7,584 22	10,000 00	312 64	17,896 86	293 56	.....	17,603 30
Publication of consular and other commercial reports, Department of State	1882	.....	.....	3,000 00	.....	.....	3,000 00	.....	3,000 00	.....
Do	1883	.....	.....	2 93	.....	.....	2 93	.....	2 93	.....
Do	1885	23	235	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....

International Bureau of Weights and Measures	1882			4 76			4 76		4 76	
Do	1882*					17 62	17 62		17 62	
Do	1883			38 73			38 73		38 73	
Do	{1883 / 1884}			82 37		10 75	93 12			93 12
Do	1885	23	235		2,270 00		2,270 00	2,027 27		242 73
Expenses of International Sanitary Congress				3,778 05			3,778 05			3,778 05
Berlin Fishery Exhibition				5 95			5 95		5 95	
International Prison Commission	1883			250 00			250 00		250 00	
Do	1884			250 00			250 00			250 00
Do	1885	23	235		250 00		250 00			250 00
International Exchange, Smithsonian Institution	1884			2,125 00			2,125 00	2,125 00		
International Fishery Exhibition of 1883, at London		23	254,260		10,000 00	5 69	10,005 69	10,000 00		5 69
International Exposition at Paris, of 1878				2,539 33		166 17	2,705 50		2,705 50	
International remonetization of silver		23	194	11,647 44	10,000 00		21,647 44			21,647 44
Joint Commission for settlement of claims between United States and French Republic				3,004 30		2,300 71	5,305 01	3,471 49		1,833 52
Testimonials to the umpires of United States and Spanish Claims Commission		23	236		9,000 00		9,000 00	9,000 00		
Testimonials to Russian officers, &c., for aid to the survivors of the Jeannette		23	478		8,000 00		8,000 00	1,000 00		7,000 00
International boundary between United States and Mexico		23	478		100,000 00		100,000 00			100,000 00
Salaries and expenses of Commissioners of Alabama Claims		22, 23	99,444		99,484 09		99,484 09	99,484 09		
Relief of J. T. Pickett		23	540		1,375 00		1,375 00	1,375 00		
Payment of consular officers for services to American vessels and seamen		23	56		5,369 09		5,369 09	5,369 09		
International Commission for the Establishment of Electrical Units		23	235	4,750 00	3,000 00		7,750 00	4,000 00		3,750 00
International Congress of Electrics held in 1881, at Paris				42 25			42 25		42 25	
Tribunal of Arbitration at Geneva				831 59			831 59		831 59	
Payment for certain lands ceded by the United States to Great Britain				5,677 02			5,677 02		5,677 02	
International Bi-metallic Commission				36,027 49			36,027 49	330 00	35,697 49	
Commission to negotiate a commercial treaty with Mexico				5,791 67			5,791 67			5,791 67
International Exhibition at Sydney and Melbourne				1,994 83			1,994 83			1,994 83
Salary and burial expenses, &c., to George P. Marsh				261 65			261 65			261 65
Reimbursing legal representatives of Francis P. Van Wyck				1,000 00			1,000 00			1,000 00
Payment to F. W. Rice, &c		23	447		534 50		534 50	245 39		289 11
Carried forward				642,869 97	1,507,071 44	85,149 18	2,235,090 59	1,509,601 04	199,287 43	526,202 12

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1864.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
DIPLOMATIC—Continued.										
Brought forward	.....	.....	.....	$642,869 97	$1,507,071 44	$85,149 18	$2,235,090 59	$1,509,601 04	$199,287 43	$526,202 12
Payment to Louise R. S. Wing	.....	23	446	.....	4,504 07	.....	4,504 07	4,504 07	.....	.....
Payment of awards by the French and American Claims Commission	.....	23	478	.....	594,288 04	.....	594,288 04	594,288 04	.....	.....
Payment to Louise F. Hunt	.....	23	447	.....	8,750 00	.....	8,750 00	8,750 00	.....	.....
Salaries and expenses Spanish Claims Commission	.....	.....	.....	2,633 30	.....	.....	2,633 30	.....	2,633 30	.....
Contingent expenses Spanish Claims Commission	.....	.....	.....	425 76	.....	.....	425 76	.....	425 76	.....
Reimbursement to T. B. Van Buren	.....	23	447	.....	47 00	.....	47 00	47 00	.....	.....
Estates of decedents—trust fund	.....	.....	.....	47,655 55	.....	9,115 72	56,771 27	8,737 00	.....	48,034 27
Relief of claimants for destruction, &c., brig General Armstrong	.....	.....	.....	21,396 52	.....	.....	21,396 52	.....	5,000 00	16,396 52
Expenses of Universal Exhibition at Paris	.....	.....	.....	23,651 10	.....	.....	23,651 10	.....	23,651 10	.....
Procuring evidence relating to French spoliation claims	.....	23	331,446	.....	10,000 00	.....	10,000 00	4,800 00	.....	5,200 00
Removal and burial of F. P. Van Wyck	.....	23	236	.....	934 84	.....	934 84	934 84	.....	.....
Refunding penalties and charges erroneously exacted	.....	23	59	.....	1,179 07	.....	1,179 07	1,179 07	.....	.....
International conference to establish a meridian for time reckoning	.....	23	194	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Relief of Mrs. Jane Venable	.....	23	615	.....	5,636 87	.....	5,636 87	5,636 87	.....	.....
Scientific commission of electricians at Philadelphia	.....	23	194	.....	7,500 00	.....	7,500 00	7,000 00	.....	500 00
Conference of the Red Cross Association at Geneva	.....	23	194	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Expenses of the Siamese embassy	.....	23	194	.....	2,500 00	.....	2,500 00	2,233 32	.....	266 68
Salaries of interpreters to legations	1885	23	228,234	.....	8,500 00	.....	8,500 00	1,151 84	.....	7,348 16
Expenses of prisons, American convicts	1885	23	234	.....	12,450 00	127 50	12,577 50	5,013 08	.....	7,564 42
Fees and costs in extradition cases	.....	23	235	.....	5,000 00	.....	5,000 00	.....	.....	5,000 00
Foreign hospitals at Panama	.....	23	234	.....	300 00	.....	300 00	225 00	.....	75 00
Repairing monument in Bogota to Benjamin A. Bidlack	.....	23	235	.....	600 00	.....	600 00	515 00	.....	85 00
Extending commerce of the United States in the Congo Valley	.....	23	235	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Commission to Central and South America	.....	23	235	.....	31,479 66	.....	31,479 66	31,479 66	.....	.....
Payment of judgments of Court of Alabama Claims	.....	22	34	.....	3,325,935 63	88 81	3,326,024 44	3,325,994 49	.....	29 95
Total diplomatic	.....	.....	.....	738,632 20	5,548,676 62	94,481 21	6,381,790 03	5,534,090 32	230,997 59	616,702 12

JUDICIARY.

Salaries, Department of Justice	1883	23	248		217 58		217 58	217 58		
Do	1884			2,001 98			2,001 98	100 80		1,901 18
Do	1885	23	192,193		140,190 00		140,190 00	138,431 00		1,759 00
Contingent expenses, furniture and repairs	1883	23	466		383 30		383 30	383 30		
Do	1884	23	446	250 00	884 80		1,134 80	1,134 80		
Do	1885	23	192		1,000 00		1,000 00	1,000 00		
Contingent expenses, books for Department Library	1885	23	192		2,000 00		2,000 00	2,000 00		
Contingent expenses, books office of Solicitor	1885	23	193		500 00		500 00	500 00		
Contingent expenses, stationery	1884	23	248,466		1,105 95		1,105 95	1,105 95		
Do	1885	23	192		1,900 00		1,900 00	1,900 00		
Contingent expenses, miscellaneous items	1883	23	248,466		1,243 44		1,243 44	1,243 44		
Do	1884	23	248,466		3,263 88		3,263 88	3,263 88		
Do	1885	23	192,193		7,160 00		7,160 10	7,160 00		
Contingent expenses, horses and wagons	1883	23	466		134 10		134 00	134 10		
Do	1884	23	248,466		237,25		237 25	237 25		
Do	1885	23	193		1,600 00		1,600 00	1,500 00		100 00
Salaries employés court-house, District of Columbia	1883			222 67			222 67		222 67	
Do	1884			30 00			30 00			30 00
Do	1885	23	193		11,760 00		11,760 00	11,300 00		460 00
Salary warden of the jail	1885	23	193		1,800 00		1,800 00	1,800 00		
Repairs of court-house, Washington, D. C	1884			50 00			50 00	50 00		
Do	1885	23	223		1,000 00		1,000 00	1,000 00		
Expenses of Territorial courts in Utah	1881			1,077 32			1,077 32		1,077 32	
Do	1881*	23	256		6 44		6 44	6 44		
Do	1882*	23	472		54 50	105 00	159 50	54 50	105 00	
Do	1883	23	467	2,835 10	2,830 26		5,665 36	5,665 36		
Do	1884	23	249	1,927 85	6,000 00		7,927 85	7,212 56		715 29
Do	1885	23	223		26,000 00		26,000 00	26,000 00		
Defending suits in claims against the United States	1881*	23	249		87 80		87 80	87 80		
Do	1883			5,770 01			5,770 01		5,770 01	
Do	1884			2,577 70			2,577 70	1,432 81		1,144 89
Do	1885	23	223		10,000 00	12 60	10,012 60	10,012 60		
Do	1885 / 1886	23	510		3,000 00		3,000 00	3,000 00		
Prosecution and collection of claims	1883			624 25			624 25		624 25	
Do	1884			1,500 00			1,500 00			1,500 00
Do	1885	23	223		500 00		500 00			500 00
Punishing violations of intercourse acts and frauds	1883			2,106 62			2,106 62		2,106 62	
Do	1884			914 35			914,35	702 48		211 87
Do	1885	23	223		5,000 00		5,000 00	3,560 96		1,439 04
Prosecution of crimes	1884			3,334 10			3,334 10	2,186 24		1,147 86
Do	1885	23	223		35,000 00		35,000 00	27,257 49		7,742 51
Carried forward				25,221 95	264,859 30	117 60	290,198 85	261,641 34	9,905 87	18,651 64

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
JUDICIARY—Continued.										
Brought forward				$25,221 95	$264,859 30	$117 60	$290,198 85	$261,641 34	$9,905 87	$18,651 64
Support of convicts	1883			9,488 10			9,488 10		9,488 10	
Do	1884			8,560 75			8,560 75	49 14		8,511 61
Do	1885	23	224		10,000 00		10,000 00	997 96		9,002 04
Building, Department of Justice	1884	23	248		1,981 44		1,981 44	1,981 44		
Do	1885	23	193		10,500 00		10,500 00	10,500 00		
Law library, Territory of Wyoming				24 00			24 00	24 00		
Support of insane convicts	1883	23	249		550 39		550 39	550 39		
Do	1884	23	249		1,037 57		1,037 57	1,037 57		
Do	1885	23	466		936 00		936 00			936 00
Compiling and printing laws Territory of Alaska	1885	23	223		500 00		500 00	403 38		96 62
Uniform system of book-keeping for United States courts	1885	23	224		10 000 00		10,000 00			10,000 00
Digest of opinions of Attorney-General		21 22 23	236 268 511		2,000 00		2,000 00	1,000 00		1,000 00
Expenses of United States courts	1879*			40,526 03		3,383 64	43,909 67		43,909 67	
Fees of supervisors of elections	1880			50 00			50 00		50 00	
Do	1881	23	256		332 70		332 70	332 70		
Do	1882	23	472		35 00		35 00	35 00		
Do		R.S.	3689		263,883 75	2,147 50	266,031 25	266,031 25		
Fees of jurors, United States courts	1880			442 35			442 35	200 25	242 10	
Do	1881*	23	256		2,154 65		2,154 65	2,154 65		
Do	1882			67,009 84			67,009 84	70 00	66,939 84	
Do	1882*	23	472		62 20	5,617 85	5,680 05	62 20	5,617 85	
Do	1883			32,678 73		7,151 07	39,829 80	587 45	39,242 35	
Do	1884	23	249	12 25	60,000 00	33,600 36	93,612 61	33,628 51		59,984 10
Do	1885	23	224, 467		450,000 00	11,694 07	461,694 07	460,338 80		1,355 27
Fees of witnesses, United States courts	1880			371 10			371 10		371 10	
Do	1881	23	256, 268		6,185 83		6,185 83	2,221 40		3,964 43
Do	1882			61,739 48			61,739 48	371 50	61,367 98	
Do	1882*	23	472		247 55	2,142 23	2,389 78	247 55	2,142 23	
Do	1883	23	467	11,733 38	1,000 00	5,165 84	17,899 22	7,463 10	9,436 12	1,000 00
Do	1884	23	249	274 68	60,000 00	32,944 95	93,219 63	67,933 72		25,285 91
Do	1885	23	224, 467		600,000 00	15,597 64	615,597 64	609,398 38		6,199 26
Support of prisoners, United States courts	1880			1,093 00			1,093 00		1,093 00	
Do	1881*	23	256, 261		3,657 93		3,657 93	2,912 38		745 55
Do	1882*	23	472, 476		3,804 50	661 15	4,465 65	3,674 50	661 15	130 00
Do	1883			77,292 28		5,067 60	82,359 88	1,834 08	80,525 80	

Do	1884			74,285 34		25,315 83	99,601 17	34,490 85		65,110 32
Do	1885	23	224		300,000 00	4,682 17	304,682 17	233,941 24		70,740 93
Miscellaneous expenses, United States courts	1880			458 08			458 08		458 08	
Do	1881*	23	256,261		6,858 91		6,858 91	5,966 19		892 72
Do	1882*	23	472		1,418 90	2,515 42	3,934 32	1,328 90	2,515 42	90 00
Do	1883			1,899 64		4,246 59	6,146 23	2,750 82	3,395 41	
Do	1884	23	249	17,707 31	15,000 00	17,153 90	49,861 21	17,882 95		31,978 26
Do	1885	23	224		325,000 00	1,459 76	326,459 76	289,962 68		36,497 08
Fees and expenses of marshals, United States courts				13,890 03			13,890 03		13,890 03	
Do				11,768 34			11,768 34	2,027 33	9,741 01	
Do		23	256		32,243 37		32,243 37	16,020 54		16,222 83
Do	1882			25,067 46			25,067 46	4,674 68	20,392 78	
Do	1882*	23	472		2,058 55	5,071 19	7,129 74	284 42	5,071 19	1,774 13
Do	1883			38,954 38		7,500 34	46,454 72	18,262 69	28,192 03	
Do	1884	23	249,466	626 55	80,971 50	10,989 19	92,587 24	75,860 87		16,726 37
Do	1885	23	224,466		702,707 56	2,837 97	705,545 53	703,988 45		1,557 08
Fees of district attorneys, United States courts	1880			5,395 27			5,395 27		5,395 27	
Do	1881*	23	256		2,417 06		2,417 06	2,417 06		
Do	1882*	23	446,472		3,067 05		3,067 05	3,067 05		
Do	1882	23	249		2,370 37		2,370 37	2,370 37		
Do	1883	23	249,466	12 21	119,500 00		119,512 21	117,163 33		2,348 88
Do	1884	23	249,466	13,757 51	80,000 00	9 00	93,766 51	93,739 00		27 51
Do	1885	23	224,466		365,000 00		365,000 00	283,393 91		81,606 09
Fees of clerks, United States courts	1880			7,788 73			7,788 73		7,788 73	
Do	1881*	23	256		1,257 65		1,257 65	1,239 30		18 35
Do	1881			7,814 50			7,814 50		7,814 50	
Do	1882			20,162 60			20,162 60	31 00	20,131 60	
Do	1882*	23	472		65 49		65 49	65 49		
Do	1883	23	249	5 29	60,000 00	5 00	60,010 29	46,603 95		13,406 34
Do	1884	23	249	32,792 88	50,000 00	56 75	82,849 63	71,997 40		10,852 23
Do	1885	23	224,466		180,000 00		180,000 00	144,122 30		35,877 70
Rent of court-rooms, United States courts	1880			300 00			300 00		300 00	
Do	1882*	23	472		750 00		750 00	750 00		
Do	1883			15,748 89			15,748 89	2,150 00	13,598 89	
Do	1884	23	467	12,850 80	3,616 40		16,467 20	16,467 20		
Do	1885	23	224		50,000 00		50,000 00	41,349 37		8,650 63
Fees of commissioners, United States courts	1880			9 75			9 75		9 75	
Do	1881*	23	256,261		3,119 80		3,119 80	2,935 10		184 70
Do	1882			34,096 62			34,096 62	269 45	33,827 17	
Do	1882*	23	472		780 95		780 95	780 95		
Do	1883	23	249,467	35	20,000 00		20,000 35	19,073 12		927 23
Do	1884	23	467	37,950 94	5,000 00		42,950 94	40,367 85		2,583 09
Do	1885	23	224,467		120,000 00		120,000 00	108,237 98		11,762 02
Payment of special deputy marshals at Congressional elections	1881*			6,713 50		760 00	7,473 50	230 00	7,243 50	
Judgment and costs of suit of L. P. Milligan				802 16			802 16			802 16
Carried forward				717,377 05	4,286,932 37	207,894,61	5,212,204 03	4,143,946 43	510,758 52	557,499 08

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
JUDICIARY—Continued.										
Brought forward				$717,377 05	$4,286,932 37	$207,894 61	$5,212,204 03	$4,143,946 43	$510,758 52	$557,499 08
Reimbursement to T. France		23	248		1,082 67		1,082 67	1,082 67		
Relief of T. T. Stratton		23	637		3,256 88		3,256 88	3,256 88		
Payment to C. H. Reed and George Scoville, defense of Guiteau		23	511		5,000 00		5,000 00	5,000 00		
Traveling expenses, Territory of Alaska	1885	23	179		1,000 00		1,000 00	300 00		700 00
Total judiciary				717,377 05	4,297,271 92	207,894 61	5,222,543 58	4,153,585 98	510,758 52	558,199 08
CUSTOMS.										
Collecting revenue from customs		R. S.	3687	88,278 23	6,680,768 17	765,902 73	7,534,949 13	7,056,173 58	362,467 08	116,308 47
Do	1881*	23	257		185,095 75		185,095 75	183,071 45		2,024 30
Do	1882	23	451,472		25,773 95		25,773 95	25,773 95		
Collecting revenue from customs (transfer account)		18	418		52 85		52 85	52 85		
Expenses revenue-cutter service	1885	23	199		875,000 00	6,790 84	881,790 84	876,432 71		5,358 13
Do	1884			1,327 79		78,713 04	80,040 83	79,274 75		766 08
Do	1883			551 74		2 35	554 09	172 61	381 48	
Do	1882*					50,541 14	50,541 14		50,541 14	
Do	1881*	23	257		68 12		68 1	65 19		2 93
Supplies of light-house	1885	23	200		†340,360 00	15,274 59	355,634 59	306,116 59		49,518 00
Do	1884			9,008 41		10,766 23	19,774 64	16,871 79		2,902 85
Do	1883			35,750 33			35,750 33	9 98	35,740 35	
Do	1881*	23	257		36 16		36 16	36 16		
Incidental expenses of light-houses	1885	23	200		310,000 00	26,467 51	336,467 51	332,843 65		3,623 86
Do	1884			10,240 96		2,177 44	12,418 40	11,958 37		460 03
Do	1883			11,893 41			11,893 41	4,505 99	7,387 42	
Do	1881*	23	257		18 39		18 39	18 39		
Salaries of keepers of light-houses	1885	23	200		585,000 00	21,462 88	606,462 88	585,159 14		21,303 74
Do	1884			19,980 82		6,318 07	26,298 89	16,191 66		10,107 23
Do	1883			17,802 70		3 02	17,805 72	78 35	17,727 37	
Do	1882*	23	472		139 56	3 00	142 56	139 56	3 00	
Do	1881*	23	257		3 00		3 00	3 00		
Inspecting lights	1885	23	200		4,000 00		4,000 00	3,000 00		1,000 00
Do	1884			1,000 00		633 71	1,633 71			1,633 71
Do	1883			1,334 39			1,334 39		1,334 39	
Expenses of light vessels	1885	23	200		‡222,000 00	810 37	222,810 37	186,082 33		36,728 04
Do	1884			15,530 68		5,997 23	21,527 91	593 10		20,934 81
Do	1883			3,832 03			3,832 03		3,832 03	

Do	1881*	23	261		347 57		347 57	339 44		8 13
Expenses of fog-signals	1885	23	200		35,000 00	2,591 15	37,591 15	36,349 78		1,241 37
Do	1884			9,012 20		1,397 69	10,409 89	3,480 41		6,929 48
Do	1883			5,792 56			5,792 56	38	5,792 18	
Expenses of buoyage	1885	23	200		§317,000 00	16,944 13	333,944 13	316,379 92		17,564 21
Do	1884			16,573 94		14,193 31	30,767 25	22,744 55		8,022 70
Do	1883			12,128 84		549 47	12,678 31		12,678 31	
Do	1882*					4,033 23	4,033 23	4,033 23		
Repairs and preservation of public buildings	1885	23	196,451		155,000 00		155,000 00	145,022 45		9,977 55
Do	1884			4,922 60			4,922 60	4,024 92		897 68
Do	1883					3,965 24	3,965 24	30 27	3,934 97	
Do	1881*	23	257		8 24		8 24	8 24		
Repairs and preservation of marine hospitals	1885	23	196		20,000 00		20,000 00	20,000 00		
Furniture and repairs of public buildings	1885	23	206		300,000 00	10 00	300,010 00	180,012 25		119,997 75
Do	1884			60,174,08			60,174 08	58,000 45		2,173 63
Do	1883			1,453,03		3,227 68	4,680 71	94 75	4,585 96	
Do	1881*	23	257		3 25		3 25	3 25		
Inspector of furniture, &c., public buildings	1885	23	196		6,000 00		6,000 00	3,000 00		3,000 00
Fuel, lights, &c., public buildings	1885	23	206,451		525,000 00	85 50	525,085 50	469,191 41		55,894 09
Do	1884			84,475 45			84,475 45	83,448 63		1,026 82
Do	1883	23	238	196 87	20,000 00	60 31	20,257 18	3,768 53		16,488 65
Do	1882*					526 11	526 11		526 11	
Do	1881*	23	257		7 89		7 89	7 89		
Heating apparatus for public buildings	1885	23	205		125,000 00	65 35	125,065 35	115,012 65		10,052 70
Do	1884			20,000 00			20,000 00	20,000 00		
Do	1883					783 72	783 72	758 53	25 19	
Do	1884									
Do	1883					131 79	131 79	31 35	100 44	
Pay of assistant custodians and janitors	1885	23	205,451		375,000 00		375,000 00	375,000 00		
Do	1884			16,000 00			16,000 00			16,000 00
Do	1883			7,898 19			7,898 19		7,898 19	
Do	1882*					851 98	851 98		851 98	
Marine Hospital Service		R. S. 23	3689, &c., 57, 59		‖379,003 71	7,473 88	386,477 59	381,416 91		5,060 68
Do	1884*	R. S.	3689, &c.,	36,954 58	179,109 84	3,101 22	219,165 64	33,796 38		185,369 26
Life-Saving Service	1885	23	198		852,000 00	416 12	852,416 12	790,105 27		62,310 85
Do	1884			56,313 51		2,243 12	58,556 63	39,605 77		18,950 86
Do	1883			49,102 30		591 67	49,693 97	411 84	49,282 13	
Do	1882*	23	472		31 15	313 75	344 90	31 15	313 75	
Life-Saving Service, contingent expenses	1881*	23	257,261		138 33		138 33	138 33		
Establishing life-saving stations		23	199,485	41,805 06	90,000 00	1,071,97	132,877 03	33,899 44		98,977 59
Rebuilding and improving life-saving stations				1,447 39		362 00	1,809 39			1,809 39
Rebuilding revenue steamer William Pitt Fessenden				2,241 76			2,241 76	15 43		2,226 33
Rebuilding revenue steamer Commodore Perry				29,442 89		493 83	29,936 72	29,897 15		39 57
Carried forward				672,466 74	12,606,965 93	1,057,348 37	14,336,781 04	12,854,686 10	565,403 47	916,691 47

*Prior to July 1. †9,640.00 ‡8,000.00. §8,000.00, transferred to "Salaries Light House Board" on Treasury ledger.
‖ 27,600, transferred to "Salaries Office Supervising Surgeon-General, Marine Hospital Service" on Treasury ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
CUSTOMS—Continued.										
Brought forward				$672,466 74	$12,606,965 93	$1,057,348 37	$14,336,781 04	$12,854,686 10	$565,403 47	$916,691 47
Rebuilding revenue steamer Richard Rush		23	199		80,000 00		80,000 00	1,510 50		78,489 50
Constructing a revenue steamer				632 20			632 20			632 20
Constructing two steam launches				61 39			61 39			61 39
Building or purchase of such vessels, &c., for the Revenue Service				19,384 59		1,359 76	20,744 35	8,246 07		12,498 28
Compensation in lieu of moieties	1885	23	206		35,000 00	4 96	35,004 96	22,096 53		12,908 43
Do	1884	23	239	202 55	10,000 00	130 12	10,332 67	10,063 22		269 45
Do	1883			4,198 08		70 83	4,268 91	35 34	4,233 57	
Do	1882*					41 64	41 64		41 64	
Salaries and traveling expenses of agents at seal fisheries	1885	23	206		13,350 00		13,350 00	7,862 26		5,487 74
Do	1884			5,971 79			5,971 79	5,232 21		739 58
Do	1883			1,476 15			1,476 15		1,476 15	
Do	1881*	23	239,240		8 14		8 14	8 14		
Protection of sea-otter hunting-grounds and seal fishery in Alaska	1885	23	206		15,000 00		15,000 00			15,000 00
Do	1884			25,000 00			25,000 00	25,000 00		
Do	1883			25,000 00			25,000 00		25,000 00	
Salaries and expenses shipping service		23	57,59		61,484 12		61,484 12	47,078 13		14,405 99
Purchase of wharf at Wilmington, N. C		23	307,308		30,000 00		30,000 00	25,115 50		4,884 50
Custom-house at Bangor, Me		23	479		18,000 00		18,000 00	10,748 16		7,251 84
Custom-house at Boston, Mass				190 33			190 33		190 33	
Custom-house and post-office at Fall River, Mass				9,102 75			9,102 75	4,000 00		5,102 75
Custom-house at New Bedford, Mass		23	308		20,000 00		20,000 00			20,000 00
Custom-house at Hartford, Conn				197 79			197 79	196 71	1 08	
Custom-house and post-office at New Haven, Conn		23	196		50,000 00		50,000 00	24,767 89		25,232 11
Custom-house and post-office at Albany, N.Y.		23	257	40,000 00	343 65		40,343 65	39,266 11		1,077 54
Custom-house and post-office at Buffalo, N.Y.		23	479	93,963 89	37,500 00	8,397 04	139,860 93	65,595.80		74,265 13
Barge-office building, New York				470 67			470 67	464 65		6 02
Marine hospital, Pittsburgh, Pa				7,015 24			7,015 24			7,015 24
Marine hospital, Wilmington, N. C				250 00			250 00		250 00	
Marine hospital, Baltimore, Md				100,000 00			100,000 00	32,907 42		67,092 58
Custom-house, Baltimore, Md						03	03		03	
Custom-house, Richmond, Va		23	332,481		150,000 00		150,000 00			150,000 00
Custom-house, New Orleans, La		23	196,481	7,943 17	40,000 00	6 74	47,949 91	33,331 71		14,618 20
Marine hospital, New Orleans, La				25,213 59			25,213 59	24,293 84		919 75
Custom-house, Galveston, Tex		23	195,480	41,879 40	62,500 00		104,379 40			104,379 40

Custom-house and post-office, Cincinnati, Ohio	23	195,480	208,941 71	300,000 00	60 57	509,002 28	478,462 51		30,539 77
Custom-house and post-office, Cleveland, Ohio	23	195	4,964 26	18,000 00	1,573 91	24,538 17	20,726 37		3,811 80
Custom-house, &c., Toledo, Ohio	23	196,482	97,712 35	122,467 42		220,179 77	87,245 71		132,934 06
Marine hospital, Cincinnati, Ohio			27,162 35		156 42	27,318 77	27,231 91		86 86
Custom-house and post-office, Evansville, Ind			4,143 73			4,143 73	1,331 80		2,811 93
Custom-house and post-office, Dubuque, Iowa	23	195,480		13,000 00		13,000 00	5,000 00		8,000 00
Marine hospital, Cairo, Ill	23	479	39,232 10	27,000 00		66,232 10	41,577 65		24,654 45
Custom-house and sub-treasury, Chicago, Ill	23	479	25 81	40,000 00		40,025 81	199 80		39,826 01
Appraiser's store, &c., Chicago, Ill	23	349		50,000 00		50,000 00	40 00		49,960 00
Marine hospital, Chicago, Ill	23	206,448	98 97	8,264 00		8,362 97	7,416 76		946 21
Bridewell Dock property, Chicago, Ill			757 71			757 71			757 71
Marine hospital, Memphis, Tenn			27,030 66			27,030 66	21,661 98		5,368 68
Marine hospital, Key West, Fla	23	195	3 26	1,000 00		1,003 26			1,003 26
Custom-house and post-office, Memphis, Tenn	23	195	35,019 08	100,000 00		135,019 08	71,898 00		63,121 08
Custom-house, court house and post-office, Nashville, Tenn			627 85			627 85	157 45		470 40
Custom-house, Saint Louis, Mo			26,083 70		739 34	26,823 04	24,283 40		2,539 64
Old custom-house, Saint Louis, Mo	23	448		1,988 23		1,988 23	1,988 23		
Custom-house, post-office, &c., Kansas City, Mo	23	195,480	18,274 82	70,000 00		88,274 82	81,052 37		7,222 45
Marine hospital, Saint Louis, Mo	23	482		10,000 00		10,000 00	342 21		9,657 79
Custom-house, Charleston, S. C	23	195		35,000 00		35,000 00	6,717 69		28,282 31
Appraisers' stores, San Francisco, Cal			141 82			141 82	109 95	31 87	
Marine hospital, San Francisco, Cal			184 25			184 25		184 25	
Custom-house, post-office, &c., Port Townsend, Wash	23	347,348		70,000 00		70,000 00	2 25		69,997 75
Ram Island light station, Maine			9,536 60			9,536 60			7,536 60
Day beacons, Maine, New Hampshire, and Massachusetts			4,216 93		768 00	4,984 93	3,514 90		1,470 03
Hyannis light station, Massachusetts	23	197		350 00	350 00	700 00	700 00		
Lake Champlain light	23	197		1,000 00		1,000 00	1,000 00		
Conimicut lights station, Rhode Island	23	197		18,000 00		18,000 00	10,000 00		8,000 00
Wickford Harbor light station, Rhode Island					2,665 72	2,665 72			2,665 72
Whale Rock light station, Rhode Island					4,040 47	4,040 47			4,040 47
Saybrook beacon light, Connecticut	23	197	20,000 00	18,000 00		38,000 00	12,124 00		25,876 00
Stamford Harbor light, Connecticut					1,104 27	1,104 27			1,104 27
Cold Spring Harbor light, New York			10,000 00		8,710 57	18,710 57			18,710 57
Staten Island station depot, New York			4 43			4 43			4 43
Hell Gate electric light, New York	23	197		8,400 00	06	8,400 06	8,400 00		06
Lights on Hudson River, New York	23	197		5,000 00		5,000 00	5,000 00		
Elm Tree light, New York					2,326 25	2,326 25			2,326 25
Throg's Neck light, New York					1,648 36	1,648 36			1,648 36
Romer Shoals light, New York	23	485		25,000 00		25,000 00	25,000 00		
Niagara River range lights, New York	23	485		250 00		250 00	250 00		
Barnegat light station, New Jersey			9,103 09			9,103 09			9,103 09
Absecom light station, New Jersey			21,728 55			21,728 55			21,728 55
Ludlam's Island light station, New Jersey	23	197		5,000 00	9,973 76	14,973 76	14,973 76		
Erie light station, Pennsylvania	23	197		7,000 00		7,000 00	7,000 00		
Carried forward			1,645,614 35	14,184,871 49	1,101,477 19	16,931,963 03	14,207,914 99	596,812 39	2,127,235 65

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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CUSTOMS—Continued.										
Brought forward	.....	.....	.....	$1,645,614 35	$14,184,871 49	$1,101,477 19	$16,931,963 03	$14,207,914 99	$596,812 39	$2,127,235 65
Fourteen-Foot Bank light station, Delaware Bay	.....	.....	.....	121,068 67	.....	23,148 56	144,217 23	1,500 00	.....	142,717 23
Delaware Breakwater light station, Delaware	.....	23	197	.....	25,000 00	7,628 08	32,628 08	19,000 00	.....	13,628 08
Lazaretto Depot light station, Maryland	.....	.....	.....	557 26	.....	.....	557 26	557 26	.....	.....
Great Shoals light station, Maryland	.....	.....	.....	4,517 72	.....	.....	4,517 72	4,517 72	.....	.....
Craighill Channel Cut-off range lights, Maryland	.....	23	485	.....	25,000 00	.....	25,000 00	5,000 00	.....	20,000 00
Sandy Point Shoal light station, Maryland	.....	.....	.....	190 60	.....	.....	190 60	.....	.....	190 60
Fog bell below Sandy Point light station, Chesapeake Bay	.....	.....	.....	.....	.....	5 13	5 13	.....	.....	5 13
Patuxent River range lights, Maryland	.....	.....	.....	355 28	.....	.....	355 28	.....	.....	355 28
Kent Point light station, Maryland	.....	.....	.....	42 22	.....	.....	42 22	.....	.....	42 22
Reimburs ment to keepers of Sharp's Island light station, Maryland	.....	23	452	.....	200 00	.....	200 00	.....	.....	200 00
Portsmouth Depot, Virginia	.....	.....	.....	4,500 00	.....	.....	4,500 00	.....	.....	4,500 00
Bush's Bluff light station, Virginia	.....	23	485	.....	20,000 00	.....	20,000 00	5,000 00	.....	15,000 00
Cape Charles light station, Virginia	.....	23	197	.....	15,000 00	.....	15,000 00	.....	.....	15,000 00
Killock Shoal light station, Virginia	.....	23	197	.....	10,000 00	498 00	10,498 00	1,000 00	.....	9,498 00
Depot fifth district, Virginia	.....	23	197	.....	10,000 00	7,363 01	17,363 01	10,000 00	.....	7,363 01
Winter Quarter Shoal light station, Virginia	.....	23	485	.....	30,000 00	.....	30,000 00	.....	.....	30,000 00
Plantation light-ship station, Virginia	.....	23	485	.....	25,000 00	.....	25,000 00	5,000 00	.....	20,000 00
Croaton light station, North Carolina	.....	23	197	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Cape Fear River lights, North Carolina	.....	23	197	.....	5,000 00	182 74	5,182 74	5,000 00	.....	182 74
Paris Island light station, South Carolina	.....	.....	.....	118 34	.....	.....	118 34	.....	.....	118 34
Hunting Island light station, South Carolina	.....	23	485	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Lights on the Savannah River, Georgia	.....	.....	.....	2,886 54	.....	.....	2,886 54	.....	.....	2,886 54
Dry Tortugas light station, Florida	.....	.....	.....	75,000 00	.....	.....	75,000 00	.....	.....	75,000 00
Repairs of iron light-houses, Florida	.....	.....	.....	5,498 04	.....	3,498 04	6,996 08	6,996 08	.....	.....
Florida Reef beacons, Florida	.....	.....	.....	10,239 42	.....	3,001 96	13,241 38	6,003 92	.....	7,237 46
Sanibal Island light stations, Florida	.....	.....	.....	14,062 28	.....	1,276 56	15,338 84	4,880 93	.....	10,457 91
Mosquito Inlet light station, Florida	.....	23	485	29,369 53	40,000 00	.....	69,369 53	29,369 53	.....	40,000 00
Anclote Keys light station, Florida	.....	23	485	.....	17,500 00	.....	17,500 00	.....	.....	17,500 00
Cape San Blas light station, Florida	.....	.....	.....	10,010 12	.....	1,372 51	11,382 63	11,379 51	.....	3 12
Rebecca Shoal light station, Florida	.....	23	197	.....	20,000 00	650 00	20,650 00	2,000 00	.....	18,650 00
Saint John's River lights	.....	23	197	.....	10,000 00	234 29	10,234 29	10,000 00	.....	234 29
Apalachicola range lights, Florida	.....	23	485	.....	600 00	.....	600 00	.....	.....	600 00
Northeast passage range lights, Florida	.....	23	485	.....	200 00	.....	200 00	.....	.....	200 00
Dog River Bar and Choctaw Pass Channel, Alabama	.....	.....	.....	24,500 00	.....	4,364 00	28,864 00	22,864 00	.....	6,000 00

Sand Island light station, Alabama		23	197		10,000 00		10,000 00			10,000 00
Re-establishment of light-houses, Texas				20,000 00			20,000 00			20,000 00
South Pass pier lights, Mississippi River, Louisiana				9,189 25		251 31	9,440 56	2,654 84		6,785 72
Calcasieu range light station, Louisiana				1,500 00			1,500 00			1,500 00
Red River lights, Louisiana				1,305 09			1,305 09			1,305 09
Amite light station, Louisiana				1,214 52			1,214 52			1,214 52
Little Traverse light station, Michigan				5,000 00			5,000 00	5,000 00		
Detroit River light station, Michigan		23	485	37,500 00	18,000 00		55,500 00	47,500 00		8,000 00
Port Sanilac light station, Michigan		23	197,485		20,000 00		20,000 00	10,000 00		10,000 00
Pipe Island light station, Michigan		23	485		10,000 00		10,000 00			10,000 00
Saint Mary's range lights, Michigan		23	485		12,000 00		12,000 00			12,000 00
Gray's Harbor light station, Washington Territory		23	198		15,500 00		15,500 00	1,000 00		14,500 00
Destruction Island light station, Washington Territory		23	485		40,000 00		40,000 00	1,000 00		39,000 00
Tellamook Head light station, Oregon				1,729 32			1,729 32			1,729 32
Lights, beacons, and buoys, Willamette and Columbia Rivers, Oregon						236 81	236 81	236 81		
Grand Marias light station, Minnesota		23	485		9,552 00		9,552 00	2,500 00		7,052 00
Oakland Harbor light station, California				5,000 00			5,000 00			5,000 00
Point Fermin light station, California				300 00			300 00			300 00
Point Pinos light ship, California				1,367 85			1,367 85			1,367 85
Northwest Seal Rocks light station, California		23	198,485		70,000 00		70,000 00	45,000 00		25,000 00
Angel Island fog signal, California		23	485		4,500 00		4,500 00	4,500 00		
Survey of light-house sites	1885	23	200		5,000 00	2,000 15	7,000 15	4,550 00		2,450 15
Do	1884			7,700 00		637 60	8,337 60			8,337 60
Laboratory of the Light-House Board				3,000 00			3,000 00			3,000 00
Steam tender for the Pacific coast		23	198		88,500 00		88,500 00	84,000 00		4,500 00
Establishment and maintenance of lighted buoys		23	198	16,500 00	5,000 00	585 48	22,085 48	15,169 10		6,916 38
Re-establishing lights on the southern coast						288 58	288 58	288 58		
Quarantine stations for neat cattle		23	207		25,000 00		25,000 00	22,000 00		3,000 00
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	1885	23	200		170,000 00	21,689 15	191,689 15	183,963 76		7,725 39
Do	1884			13,743 60		1,130 89	14,874 49	14,874 49		
Do	1883			26 48		1,099 72	1,126 20	17 07	1,109 13	
Completing the lighting and buoyage of Ohio River				3,194 07			3,194 07			3,194 07
Repayment to importers excess of deposits (no limit)		R. S.	3,689		4,677,393 30	109,608 13	4,787,001 43	4,787,001 43		
Repayment to importers excess of deposits (act August 5, 1882)				273,045 21			273,045 21	24,470 62	248,574 59	
Repayment to importers excess of deposits, charges and commissions				97,745 39			97,745 39	1,873 47		95,871 92
Debentures, drawbacks, bounties, and allowances (act June 16, 1880)				17,439 86			17,439 86			17,439 86
Debentures, drawbacks, bounties, and allowances (no limit)		R. S.	3,689		8,560,371 30	97,928 87	8,658,300 17	8,658,300 17		
Carried forward				2,463,031 01	28,199,188 09	1,390,156 76	32,052,375 86	28,293,884 28	846,496 11	2,911,995 47

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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CUSTOMS—Continued.										
Brought forward	.....	.....	.....	$2,463,031 01	$28,199,188 01	$1,390,156 76	$32,052,375 86	$28,293,884 28	$846,496 11	$2,911,995 47
Debentures and other charges	.....	R. S.	3,689	.....	84 13	.....	84 13	84 13	.....	.....
Detection and prevention of frauds upon the customs revenue	1885	.....	.....	70,479 38	.....	.....	70,479 38	70,479 38	.....	.....
Do	1884	.....	.....	2,240 56	.....	181 28	2,421 84	2,421 84	.....	.....
Do	1883	.....	.....	165 96	.....	.....	165 96	165 96	.....	.....
Do	1882	18	418	.....	488 00	.....	488 00	488 00	.....	.....
Expenses of regulating immigration	.....	22	214	92,973 17	177,002 50	.....	269,975 67	125,538 58	.....	144,437 09
Inspection of neat cattle shipped to foreign ports	.....	.....	.....	4,708 86	.....	1,876 58	6,585 44	6,585 38	06	.....
Refunding moneys erroneously received and covered into the Treasury	.....	R. S.	3,689	.....	219 27	.....	219 27	219 27	.....	.....
Refunding penalties or charges erroneously exacted	.....	23	59	.....	1,956 42	.....	1,956 42	1,956 42	.....	.....
Unclaimed merchandise	.....	R. S.	3,689	.....	805 71	.....	805 71	805 71	.....	.....
Extra pay to officers, &c., who served in the Mexican war	.....	20	316	.....	5,015 00	.....	5,015 00	5,015 00	.....	.....
Refund to A. Mendoza	.....	23	240	.....	70 00	.....	70 00	70 00	.....	.....
Refund to Albino Givin and Romulo Lucer	.....	23	240	.....	136 30	.....	136 30	136 30	.....	.....
Refund to N. L. Case	.....	23	240	.....	30 00	.....	30 00	30 00	.....	.....
Refund of duty to L. Straus & Sons	.....	23	246	.....	210 50	.....	210 50	210 50	.....	.....
Refund of duties to Elizabeth Comstock	.....	23	621	.....	722 78	.....	722 78	722 78	.....	.....
Report of taxation and other charges upon ship-owners, &c	.....	.....	.....	.....	.....	214 86	214 86	.....	214 86	.....
Relief of Brannin, Summers & Co	.....	23	682	.....	9,588 62	.....	9,588 62	9,588 62	.....	.....
Total customs	.....	.....	.....	2,633,598 94	28,395,517 32	1,392,429 48	32,421,545 74	28,518,402 15	846,711 03	3,056,432 56
INTERIOR CIVIL.										
Salaries, Office Secretary of the Interior	1885	23	188	.....	172,130 00	3 25	172,133 25	169,000 00	.....	3,133 25
Do	1884	.....	.....	300 00	.....	47 37	347 37	.....	.....	347 37
Do	1883	.....	.....	308 34	.....	.....	308 34	.....	308 34	.....
Contingent expenses, Secretary of the Interior	1885	23	189	.....	130,000 00	522 46	130,522 46	100,000 00	.....	30,522 46
Do	1884	23	244	14,049 32	135 10	66 12	14,250 54	14,212 74	.....	37 80
Do	1883	.....	.....	7 78	.....	.....	7 78	.....	7 78	.....
Do	1882*	23	476	.....	12 98	.....	12 98	12 98	.....	.....
Fuel, lights, &c., Department of the Interior	1883	23	244	.....	135 10	.....	135 10	135 10	.....	.....
General expenses, Civil Service Commission	1884	.....	.....	1,500 00	.....	318 01	1,818 01	1,000 00	.....	818 01
Do	1883	.....	.....	259 67	.....	.....	259 67	.....	259 67	.....

Library, Department of the Interior	1885	23	189		500 00		500 00	500 00		
Packing, &c., Congressional documents	1883			87			87		87	
Postage, Department of the Interior	1883			1 29			1 29		1 29	
Postage to Postal Union countries	1885	23	189		5,000 00		5,000 00	2,500 00		2,500 00
Do	1884			2,500 00			2,500 00	2,100 00		400 00
Do	1883			240 76			240 76		240 76	
Publishing the Biennial Register				20			20			20
Rent of buildings, Department of the Interior	1885	23	189		64,120 00		64,120 00	61,000 00		3,120 00
Do	1884					355 01	355 01			355 01
Stationery, Department of the Interior	1885	23	189		65,000 00	4,514 13	69,514 13	55,000 00		14,514 13
Do	1884			7,278 53		1,519 74	8,798 27	8,771 61		26 66
Do	1883			457 85			457 85	350 40	107 45	
Do	1881*	23	244		91 60		91 60	91 60		
Salaries, General Land Office	1885	23	186		490,850 00		490,850 00	488,000 00		2,850 00
Do	1884			1,000 00		893 05	1,893 05			1,893 05
Do	1883	23	463	6,734 77	29 35		6,764 12	29 35	6,734 77	
Contingent expenses, General Land Office	1883	23	244,461	177 98	104 55	15 25	297 78	5 55	187 68	104 55
Do	1882*	23	471		19 50		19 50			19 50
Expenses of inspectors, General Land Office	1885	23	186		10,000 00		10,000 00	6,772 94		3,227 06
Do	1884			2,133 69		1,115 28	3,248 97	1,068 95		2,180 02
Library, General Land Office	1885	23	186		500 00		500 00	500 00		
Do	1884					1 25	1 25			1 25
Expenses third edition codified land laws, transcribing records land office, Olympia, Wash., reproducing plats of surveys General Land Office	1885	23	499		2,500 00		2,500 00	2,500 00		
Do	1884	23	245		15,750 00		15,750 00	15,750 00		
Do	1883	23	210,461		23,000 00		23,000 00	19,000 00		4,000 00
Maps of the United States	1885	23	245		6,360 00	2 00	6,362 00	6,360 00		2 00
Do	1884			2 00			2 00		2 00	
Salaries, Office Commissioner Indian Affairs	1885	23	210,186		11,000 00		11,000 00	9,000 00		2,000 00
Do	1884					103 51	103 51			103 51
Do	1883	23	186		97,980 00		97,980 00	97,980 00		
Salaries, temporary clerks, Office Commissioner Indian Affairs	1884					91 47	91 47			91 47
Do	1883			16 51			16 51		16 51	
	1884					47	47			47
Do	1883			45			45			45
	1884			3 33			3 33		3 33	
Salaries, Bureau of Education	1885	23	188		44,580 00		44,580 00	44,580 00		
Do	1884			100 00		103 44	203 44			203 44
Do	1883			235 86			235 86		235 86	
Collecting statistics, Bureau of Education	1885	23	188		2,200 00		2,200 00	2,200 00		
Do	1884			600 00		53 62	653 62	600 00		53 62
Distributing documents	1885	23	188		2,000 00		2,000 00	2,000 00		
Do	1884					187 91	187 91			187 91
Do	1883			23			23		23	
Library	1885	23	188		1,175 00		1,175 00	1,175 00		
Carried forward				37,909 43	1,145,173 18	9,913 34	1,192,995 95	1,112,196 22	8,106 54	72,693 19

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific object of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR CIVIL—Continued.										
Brought forward	.....	.....	.....	$37,909 43	$1,145,173 18	$9,913 34	$1,192,995 95	$1,112,196 22	$8,106 54	$72,693 19
Library	1884	.....	.....	.....	.....	14 01	14 01	.....	.....	14 01
Contingent expenses	1883	.....	.....	.....	.....	14 87	14 87	.....	14 87	.....
Education of children in Alaska	.....	23	2,728	.....	* 25,000 00	.....	25,000 00	5,000 00	.....	20 000 00
Salaries and expenses of Bureau of Labor	1885	23	208	.....	25,000 00	.....	25,000 00	10,000 00	.....	15,000 00
Salaries, office Commissioner of Pensions	1885	23	186,276	.....	1,955,353 80	.....	1,955,353 80	1,918,000 00	.....	37,353 80
Do	1884	.....	.....	15,000 00	.....	1,629 26	16,629 26	13 60	.....	16,615 66
Do	1883	.....	.....	119,388 35	.....	.....	119,388 35	.....	119,388 35	.....
Salaries, special examiners, Commissioner of Pensions	1885	23	187	.....	240,000 00	457 80	240,457 80	207,000 00	.....	33,457 80
Contingent expenses, office Commissioner of Pensions	1883	23	244	4 58	6,540 35	.....	6,544 93	6,540 35	4 58	.....
Investigation of pension cases	1885	23	187	.....	360,000 00	3 53	360,003 53	305,968 26	.....	54,035 27
Do	1884	.....	.....	34,000 00	.....	1,147 89	35,147 89	35,134 93	.....	12 96
Investigation of pension cases, special examiners	1885	23	187	.....	220,000 00	.....	220,000 00	165,000 00	.....	55,000 00
Salaries, office Commissioner of Patents	1885	23	187	.....	597,170 00	136 40	597,306 40	587 000 00	.....	10,306 40
Do	1884	.....	.....	1,500 00	.....	797 75	2,297 75	.....	.....	2,297 75
Do	1883	.....	.....	3,224 73	.....	.....	3,224 73	.....	3,224 73	.....
Contingent expenses, office of Commissioner of Patents	1883	.....	.....	3 81	.....	4 00	7 81	.....	7 81	.....
Copies of drawings, office of Commissioner of Patents	1883	.....	.....	27	.....	.....	27	.....	27	.....
Foreign exchange, office of Commissioner of Patents	1885	23	188	.....	2,000 00	.....	2,000 00	1,000 00	.....	1,000 00
Illustration of Patent Office Report for 1870	.....	.....	.....	5,810 75	.....	.....	5,810 75	2,422 00	3,388 75	.....
Photolithographing, office Commissioner of Patents	1885	23	187	.....	85,000 00	.....	85,000 00	60 000 00	.....	25,000 00
Do	1884	.....	.....	13,000 00	.....	70	13,000 70	13,000 00	.....	70
Do	1883	.....	.....	08	.....	.....	08	.....	08	.....
Plates for Patent Office Official Gazette	1885	23	187	.....	42,000 00	.....	42,000 00	35,000 00	.....	7,000 00
Do	1884	.....	.....	60	.....	98 50	98 50	.....	.....	98 50
Do	1883	.....	.....	.....	.....	.....	60	.....	60	.....
Scientific library, office Commissioner of Patents	1885	23	187	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Do	1884	.....	.....	.....	.....	2 44	2 44	.....	.....	2 44
Public use of inventions, &c., Commissioner of Patents	1885	23	188	.....	1,000 00	.....	1,000 00	100 00	.....	900 00
Salaries, office Commissioner of Railroads	1885	23	188, 276	.....	14,447 17	.....	14,447 17	14,447 17	.....	.....
Do	1883	.....	.....	49 61	.....	.....	49 61	.....	49 61	.....

Contingent expenses, Commissioner of Railroads	1883			3 77			3 77		3 77	
Traveling expenses, Commissioner of Railroads	1885	23	188		3,000 00		3,000 00	2,028 60		971 40
Do	1884					653 00	653 00			653 00
Do	1883			422 30			422 30		422 30	
Salaries, office of Architect of the Capitol	1885	23	188		17,644 00		17,644 00	17,644 00		
Do	1884					13 65	13 65			13 65
Do	1883			7 93			7 93		7 93	
Salaries, office of Geological Survey	1885	23	188, 189		35,340 00		35,340 00	35,174 50		165 50
Do	1884			16 68			16 68			16 68
Do	1883			1,261 04			1,261 04		1,261 04	
Salaries, office of surveyor-general of Arizona	1885	23	189		5,500 00		5,500 00	5,500 00		
Do	1884			604 29		75	605 04	95 11		509 93
Do	1883			90 21			90 21		90 21	
Contingent expenses, office of surveyor-general of Arizona	1885	23	209		1,500 00		1,500 00	1,500 00		
Do	1884					4 97	4 97	4 50		47
Do	1883			2 19			2 19		2 19	
Salaries, office of surveyor-general of California	1885	23	189		35,000 00		35,000 00	35,000 00		
Do	1884					22 25	22 25			22 25
Do	1883			12 09			12 09		12 09	
Contingent expenses, office of surveyor-general of California	1885	23	209		3,000 00		3,000 00	3,000 00		
Do	1884					15 40	15 40			15 40
Do	1883			15 11			15 11		15 11	
Salaries, office of surveyor-general of Colorado	1885	23	189		9,000 00		9,000 00	9,000 00		
Do	1884					1 72	1 72			1 72
Do	1883			261 47			261 47	258 97	2 50	
Do	1882†					6 79	6 79		6 79	
Contingent expenses, office of surveyor-general of Colorado	1885	23	209		1,500 00		1,500 00	1,500 00		
Do	1883	23	245		200 00		200 00	200 00		
Do	1882†	23	476		476 31		476 31	476 31		
Salaries, office of surveyor-general of Dakota	1885	23	189		11,500 00	980 64	12,480 64	12,100 00		380 64
Do	1884					2,20	2 20			2 20
Do	1883			1 32			1 32		1 32	
Contingent expenses, office of surveyor-general of Dakota	1885	23	209		2,000 00	168 86	2,168 86	2,168 86		
Do	1881†	23	255		24 77		24 77	24 77		
Salaries, office of surveyor-general of Florida	1885	23	189		4,800 00	481 60	5,281 60	3,465 81		1,815 79
Do	1884					1 09	1 09			1 09
Do	1883			25			25		25	
Do	1882†					10	10		10	
Contingent expenses, office of surveyor-general of Florida	1885	23	209		1,000 00	142 39	1,142 39	888 83		253 56
Carried forward				232,590 86	4,855,169 58	16,715 90	5,104,476 34	4,612,852 79	136,011 79	355,611 76

* This amount was transferred from Interior proper ledger.

† And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
INTERIOR CIVIL—Continued.										
Brought forward	.....	.....	.....	$232,590 86	$4,855,169 58	$16,715 90	$5,104,476 34	$4,612 852 79	$136,011 79	$355,611 76
Contingent expenses, office of surveyor-general of Florida	1884	.....	.....	.....	.....	61 37	61 37	.....	.....	61 37
Do	1883	.....	.....	12	.....	.....	12	.....	12	.....
Do	1882*	23	476	.....	95	95	1 90	95	95	.....
Salaries, office of surveyor-general of Idaho	1885	23	189	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Do	1884	.....	.....	.....	.....	139 86	139 86	.....	.....	139 86
Do	1883	.....	.....	.....	.....	3 76	3 76	.....	3 76	.....
Contingent expenses, office of surveyor-general of Idaho	1885	23	209	.....	1,500 00	.....	1,500 00	1,500 00	.....	.....
Salaries, office of surveyor-general of Louisiana	1885	23	190	.....	15,300 00	.....	15,300 00	15,300 00	.....	.....
Do	1884	.....	.....	.....	.....	16 81	16 81	.....	.....	16 81
Do	1883	23	245	47 88	1,506 62	.....	1,554 50	1,542 83	11 67	.....
Do	1882*	.....	.....	.....	.....	1 62	1 62	.....	1 62	.....
Contingent expenses, office of surveyor-general of Louisiana	1885	23	209	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Do	1883	23	245	.....	71 20	.....	71 20	71 20	.....	.....
Do	1882*	23	471	.....	1 00	.....	1 00	1 00	.....	.....
Salaries, office of surveyor-general of Minnesota	1885	23	190	.....	10,000 00	.....	10,000 00	9,500 00	.....	500 00
Do	1884	.....	.....	.....	.....	696 96	696 96	.....	.....	696 96
Do	1883	.....	.....	292 53	.....	.....	292 53	.....	292 53	.....
Contingent expenses, office of surveyor-general of Minnesota	1885	23	209	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Do	1884	.....	.....	.....	.....	10 10	10 10	.....	.....	10 10
Do	1883	.....	.....	83 67	.....	.....	83 67	.....	83 67	.....
Salaries, office of surveyor-general of Montana	1885	23	190	.....	11,500 00	.....	11,500 00	11,500 00	.....	.....
Do	1884	.....	.....	.....	.....	1 51	1 51	.....	.....	1 51
Do	1883	.....	.....	1 39	.....	.....	1 39	.....	1 39	.....
Contingent expenses, office of surveyor-general of Montana	1885	23	209	.....	2,000 00	7 40	2,007 40	2,000 00	.....	7 40
Do	1884	.....	.....	.....	.....	8 33	8 33	7 40	.....	93
Salaries, office of surveyor-general of Nebraska and Iowa	1885	23	190	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Do	1883	.....	.....	78 06	.....	.....	78 06	.....	78 06	.....
Contingent expenses, office of surveyor-general of Nebraska and Iowa	1885	23	210	.....	1,500 00	.....	1,500 00	1,500 00	.....	.....
Do	1884	.....	.....	.....	.....	10	10	10	.....	.....

Do	1882*	23	471		77 80		77 80	77 80		
Salaries, office of surveyor-general of Nevada	1885	23	190		5,500 00		5,500 00	5,500 00		
Do	1884					4 10	4 10			4 10
Do	1883			259 80		237 44	497 24	237 44	259 80	
Contingent expenses, office of surveyor-general of Nevada	1885	23	209,210		2,000 00		2,000 00	2,000 00		
Do	1883					47 80	47 80		47 80	
Salaries, office of surveyor-general of New Mexico	1885	23	190		10,000 00		10,000 00	10,000 00		
Contingent expenses, office of surveyor-general of New Mexico	1885	23	210		1,500 00		1,500 00	1,500 00		
Do	1884			1,000 00			1,000 00			1,000 00
Salaries, office of surveyor-general of Oregon	1885	23	190		7,000 00		7,000 00	7,000 00		
Contingent expenses, office of surveyor-general of Oregon	1885	23	210		1,500 00		1,500 00	1,500 00		
Do	1884					160 20	160 20			160 20
Do	1883			301 30			301 30		301 30	
Salaries, office of surveyor-general of Utah	1885	23	190		5,500 00		5,500 00	5,500 00		
Do	1883			33			33		33	
Contingent expenses, office of surveyor-general of Utah	1885	23	210		1,500 00		1,500 00	1,500 00		
Do	1882*	23	471		12 30		12 30	12 30		
Salaries, office of surveyor-general of Washington	1885	23	190		8,000 00		8,000 00	8,000 00		
Contingent expenses, office of surveyor-general of Washington	1885	23	210		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Wyoming	1885	23	190		6,000 00		6,000 00	6,000 00		
Do	1884					4 91	4 91			4 91
Do	1883					72	72		72	
Contingent expenses, office of surveyor-general of Wyoming	1885	23	210		1,500 00		1,500 00	1,500 00		
Annual repairs of the Capitol	1885	23	208,220		43,000 00		43,000 00	43,000 00		
Do	1883			68 43			68 43		68 43	
Capitol terraces		23	208,497		260,000 00		260,000 00	53,000 00		207,000 00
Improving the Capitol grounds	1885	23	208		52,000 00		52,000 00	40,000 00		12,000 00
Do	1884					69	69			69
Do	1883			69			69		69	
Lighting the Capitol and grounds	1885	23	208		20,000 00		20,000 00	20,000 00		
Do	1885 1886	23	497		5,000 00		5,000 00	5,000 00		
Do	1884			2,000 00			2,000 00	1,002 16		997 84
Do	1883			01			01		01	
Senate stable and engine-house	1883			2 44			2 44		2 44	
Ventilation, Senate	1885	23	209		6,000 00		6,000 00	6,000 00		
Reconstructing Interior Department building		23	208,461	41,000 00	120,349 00		161,349 00	160,964 38		384 62
Repairs of building, Department of Interior	1885	23	208		5,780 00		5,780 00	5,780 00		
Do	1884					07	07			07
Carried forward				277,727 51	5,475,268 45	18,120 60	5,771,116 56	5,055,350 35	137,167 08	578,599 13

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
INTERIOR CIVIL—Continued.										
Brought forward				$277,727 51	$5,475,268 45	$18,120 60	$5,771,116 56	$5,055,350 35	$137,167 08	$578,599 13
Fire-proof building, for the Pension Office		23	208,498	76,809 85	307,559 62		334,369 47	290,000 00		94,369 47
Heating apparatus building for Pension Office	1885			25,500 00			25,500 00	5,000 00		20,500 00
Do	1884			12,000 00			12,000 00	12,000 00		
Enlarging court-house, Washington, D. C		23	209	10	1,500 00		1,500 10	1,500 10		
Elevator and steam machinery, Senate	1883			5 33			5 33		5 33	
Penitentiary building, Territory of Dakota				4,248 83			4,248 83	3,994 97		253 86
Penitentiary building, Territory of Montana		23	196,510		40,000 00		40,000 00	15,000 00		25,000 00
Penitentiary building, Territory of Utah		23	510		50,000 00		50,000 00			50,000 00
Fire apparatus, Government Printing Office				314 91			314 91		314 91	
Storehouse, Government Printing Office		23	482		15,000 00		15,000 00			15,000 00
Additional accommodations, Government Hospital for the Insane				14,000 00			14,000 00	14,000 00		
Buildings and grounds, Government Hospital for the Insane		23	213,500	4,018 28	20,000 00		24,018 28	18,000 00		6,018 28
Buildings and grounds, Columbian Institution for the Deaf and Dumb		23	214		3,000 00		3,000 00	3,000 00		
Buildings and grounds, Howard University		23	246		4,000 00		4,000 00	4,000 00		
Buildings, Columbia Hospital for Women	1883					10 20	10 20		10 20	
Current expenses, Government Hospital for the Insane	1885	23	213,463	875 95	223,300 00		223,300 00	223,300 00		
Do	1883						875 95		875 95	
Current expenses, Columbia Institution for the Deaf and Dumb	1885	23	213		55,000 00		55,000 00	55,000 00		
Do	1881*	23	255			39	39	39		
Support of Freedmen's Hospital and Asylum	1885	23	214, 463, 501		50,400 00		50,400 00	50,400 00		
Do	1884			3,500 00			3,500 00	3,500 00		
Do	1883			328 37			328 37	225 00	103 37	
Howard University, District of Columbia	1885	23	214		18,500 00		18,500 00	18,500 00		
Furniture and fixtures, National Museum	1885	23	214		40,000 00		40,000 00	40,000 00		
Do	1884	23	463	2,000 00	2,891 42	25	4,891 67	4,891 42		25
Preservation of collections, National Museum	1885	23	214		107,000 00	60 00	107,060 00	105,000 00		2,060 00
Do	1884			1,000 00		2 00	1,002 00	1,000 00		2 00
Do	1885 / 1886	23	463		7,500 00		7,500 00	3,000 00		4,500 00
Preservation of collections, National Armory Building	1885	23	214		2,500 00		2,500 00	2,500 00		
Protection and inspection of Yellowstone National Park	1885	23	211		40,000 00	651 21	40,651 21	40,000 00		651 21
Expenses of the Tenth Census		23	212,461	4,807 75	51,900 00	565 06	57,272 81	35,039 85		22,232 96

Expenses of the Tenth Census, printing and engraving	1883	.....	.....	2 72	.....	.....	2 72	.....	2 72	.....
Distribution of the proceeds of public lands	.....	23	255	.....	10,461 89	.....	10,461 89	10,461 89	.....	.....
Payment to T. P. McElrath	.....	23	245	.....	65 01	.....	65 01	65 01	.....	.....
Payment to Daniel Chaplin	.....	23	462	.....	1,005 99	.....	1,005 99	1,005 99	.....	.....
Payment to village of Sault Sainte Marie, Mich	.....	23	255,256	.....	6,258 31	.....	6,258 31	6,258 31	.....	.....
Payment to W. M. Garvey	.....	23	462	.....	350 63	.....	350 63	350 63	.....	.....
Payment to P. J. Strobach	.....	23	245	.....	197 45	.....	197 45	197 45	.....	.....
Payment to P. J. Kaufman	.....	23	462	.....	91 25	.....	91 25	91 25	.....	.....
Payment to John Sherman	.....	.....	.....	351 93	.....	.....	351 93	.....	.....	351 93
Payment to George W. Cook	.....	23	498	.....	2,404 88	.....	2,404 88	.....	.....	2,404 88
Relief of A. Gesnev	.....	23	541	.....	2,182 91	.....	2,182 91	2,182 91	.....	.....
Salaries, commissions of registers and receivers	1885	23	210,461	.....	525,000 00	1,820 22	526,820 22	500,674 33	.....	26,145 89
Do	1884	23	245	14,244 26	27,000 00	5,576 76	46,821 02	40,807 72	.....	6,013 30
Do	1883	.....	.....	5,726 08	.....	889 52	6,615 60	3,835 40	2,780 20	.....
Do	1882	.....	.....	5,312 26	.....	.....	5,312 26	193 59	5,118 67	21 36
Do	1882*	23	477	.....	495 31	1,157 66	1,652 97	473 95	1,157 66	.....
Do	1882†	18	418	.....	682 72	.....	682 72	682 72	.....	.....
Do	1881	.....	.....	12,250 48	.....	.....	12,250 48	.....	12,250 48	.....
Do	1881*	23	256	.....	739 00	.....	739 00	739 00	.....	.....
Contingent expenses of land offices	1885	23	210,461	.....	165,000 00	1,083 75	166,083 75	149,685 77	.....	16,397 98
Do	1884	.....	.....	6,529 99	.....	3,086 19	9,616 18	6,958 96	.....	2,657 22
Do	1883	23	245,461	379 06	607 43	76 78	1,063 27	802 48	260 79	.....
Do	1882*	23	471	.....	35 32	8 40	43 72	35 32	8 40	.....
Do	1882	23	245	.....	85 26	.....	85 26	84 90	.....	36
Do	1881*	23	255,260	.....	1,385 93	.....	1,385 93	1,385 93	.....	.....
Expenses of depositing public moneys	1885	23	210,461	.....	15,000 00	35 25	15,035 25	8,450 38	.....	6,584 87
Do	1884	.....	.....	3,102 39	.....	1,030 98	4,133 37	855 19	.....	3,278 18
Do	1883	.....	.....	36 78	.....	119 20	155 98	104 25	51 73	.....
Do	1881*	.....	.....	.....	.....	1 00	1 00	.....	.....	1 00
Depredations on public timber	1885	23	210	.....	75,000 00	.....	75,000 00	62,886 71	.....	12,113 29
Do	1884	.....	.....	2,115 22	.....	1,286 87	3,402 09	1,015 10	.....	2,386 99
Do	1883	23	245,461	24	2,164 87	22 95	2,188 06	1,295 08	530 19	362 79
Do	1882*	23	471	.....	253 15	.....	253 15	182 40	.....	70 75
Do	1882	23	245	.....	477 58	.....	477 58	477 58	.....	.....
Do	1881*	23	255	.....	360 00	.....	360 00	360 00	.....	.....
Protecting public lands	1885	23	210,461	.....	100,000 00	271 20	100,271 20	72,260 78	.....	28,010 42
Do	1884	.....	.....	2,075 53	.....	246 40	2,321 93	1,894 05	.....	427 88
Do	1883 1884	.....	.....	283 70	.....	143 55	427 25	259 72	.....	167 53
Settlement of claims for swamp lands and indemnity	1885	23	210	.....	20,000 00	1 26	20,001 26	17,000 00	.....	3,001 26
Do	1884	.....	.....	16 73	.....	74 17	90 90	11 60	.....	79 30
Do	1883	.....	.....	567 34	.....	.....	567 34	.....	567 34	.....
Geological Survey	1885	23	212	.....	453,700 00	.....	453,700 00	452,607 52	.....	1,092 48
Do	1884	.....	.....	1,697 69	.....	893 61	2,591 30	2,032 10	.....	559 20
Carried forward	.....	.....	.....	481,829 28	7,926,324 77	37,235 04	8,445,389 09	7,352,868 05	161,205 02	931,316 02

* And prior years.

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR CIVIL—Continued.										
Brought forward				$481,829 28	$7,926,324 77	$37,235 04	$8,445,389 09	$7,352,868 05	$161,205 02	$931,316 02
Geological Survey	1883			24 79		9 54	34 33	34 33		
Do	1882*	23	476		46 17	19 84	66 01	46 17	19 84	
Surveying public lands	1885	23	211		350,000 00	267 14	350,267 14	202,865 50		147,401 64
Do	1884	23	462	169,101 92	5,373 06	1,118 40	175,593 38	150,567 39		25,025 99
Do	1883	23	462	69,001 25	2,094 81	410 40	71,506 46	71,506 46		
Do	1882*	23	471		2,535 57		2,535 57	2,437 57		98 00
Surveying private land claims in Arizona	1885	23	211		8,000 00		8,000 00	2,600 00		5,400 00
Do	1884			1,075 00		848 66	1,923 66			1,923 66
Do	1883			2,771 98			2,771 98		2,771 98	
Surveying private land claims in California	1885	23	211		5,000 00		5,000 00	3,713 75		1,286 25
Do	1884			4,730 01		4 21	4,734 22	899 80		3,834 42
Do	1883			5,098 40			5,098 40		5,098 40	
Do	1882*					1,087 33	1,087 33		1,087 33	
Do	1881*	23	255		47 75		47 75	47 75		
Surveying private land claims in Louisiana	1885	23	211		5,000 00		5,000 00			5,000 00
Surveying private land claims in New Mexico	1885	23	211		8,000 00		8,000 00	3,000 00		5,000 00
Do	1884			3,500 00			3,500 00	200 00		3,300 00
Do	1883			3,959 17			3,959 17	410 40	3,548 77	
Do	1882*	23	476		208 53		208 53	208 53		
Resurvey of Indian reservation west of Big Stone Lake, Dakota	1883			862 25			862 25		862 25	
Resurvey of public lands	1885	23	211		10,000 00		10,000 00	6,768 40		3,231 60
Surveying agricultural lands, Crow Indian reservation				276 30			276 30			276 30
Surveying boundary line between public lands occupied by Uncomphagre and White Utes				500 00			500 00			500 00
Appraisement and sale of abandoned military reservations	1881	23	255		33 90		33 90	33 90		
Examination of public surveys	1881*	23	255		33 00		33 00	33 00		
Do	1882*	23	471		131 00		131 00			131 00
Expenses of National Academy of Sciences relative to Territorial surveys				350 00			350 00		350 00	
Initial monuments, mineral surveys	1885	23	211		5,000 00		5,000 00			5,000 00
Expenses of National Academy of Sciences, considering Government surveys		23	452		239 90		239 90	238 90	1 00	
Iron monuments, public surveys	1885	23	211		5,000 00		5,000 00			5,000 00
Sale of Fort Larned military reservation				1,304 91			1,304 91		1,304 91	

Deposits by individuals for surveying public lands	----	23 R. S.	461 3689	815,948 61	598,176 73	3,805 06	1,417,930 40	790,768 83	----	627,161 57
Indemnity for swamp lands purchased by individuals	----	R. S.	3689	----	99,973 27	----	99,973 27	99,973 27	----	----
Maryland Institution for Instruction of the Blind	----	R. S.	3689	----	3,520 83	----	3,520 83	3,520 83	----	----
Protection and improvement of Hot Springs, Arkansas	----	23	208,498	17,274 41	87,996 85	----	105,271 26	78,220 96	----	27,050 30
		19	379							
		20	258							
		21	292							
Publishing proclamations relating to sales of lands	----	19	357	----	208 00	----	208 00	208 00	----	----
Salaries, expenses Hot Springs Commission	----	----	----	----	----	9 36	9 36	----	9 36	----
Repayments for lands erroneously sold	----	R. S.	3689	----	77,329 35	----	77,329 35	77,329 35	----	----
Two per cent. net proceeds, sale of lands in Missouri	----	R. S.	3689	----	683 92	----	683 92	683 92	----	----
Do	1881†	23	255	----	102 21	----	102 21	102 21	----	----
Three per cent. net proceeds, sale of lands in Missouri	----	R. S.	3689	----	1,025 89	----	1,025 89	1,025 89	----	----
Do	1881†	23	255	----	153 32	----	153 32	153 32	----	----
Five per cent. net proceeds, sale of lands in Arkansas	----	R. S.	3689	----	6,207 86	----	6,207 86	6,207 86	----	----
Five per cent. net proceeds, sale of lands in Nevada	----	93 R. S.	471 3689	----	1,786 22	----	1,786 22	1,786 22	----	----
Five per cent. net proceeds, sale of lands in Minnesota	----	R. S.	3689	----	64,416 03	----	64,416 03	64,416 03	----	----
Five per cent. net proceeds, sale of lands in Kansas	----	R. S.	3689	----	35,226 97	----	35,226 97	35,226 97	----	----
Five per cent. net proceeds, sale of lands in Nebraska	----	15	49	----	10,575 49	----	10,575 49	10,575 49	----	----
Five per cent. net proceeds, sale of lands in Florida	----	R. S.	3689	----	16,580 94	----	16,580 94	16,580 94	----	----
Five per cent. net proceeds, sale of lands in Oregon	----	R. S.	3689	----	12,545 35	----	12,545 35	12,545 35	----	----
Do	1882†	23	471	----	3,820 34	----	3,820 34	3,820 34	----	----
Five per cent. net proceeds, sale of agricultural lands in Colorado	----	23	471,472	----	6,986 86	----	6,986 86	6,986 86	----	----
Five per cent. net proceeds, sale of public lands in Michigan	----	R. S.	3689	----	15,468 80	----	15,468 80	15,468 80	----	----
Total Interior civil	----	----	----	1,577,608 28	9,375,853 69	44,814 98	10,998,276 95	9,024,081 34	176,258 86	1,797,936 75
INTERNAL REVENUE.										
Expenses assessing and collecting internal revenue	----	23	255,471	535 67	813 93	842 52	2,192 12	813 93	842 52	535 67
Salaries and expenses of supervisors and subordinate officers	1877*	23	471	----	12 50	392 00	404 50	12 50	392 00	----
Carried forward	----	----	----	535 67	826 43	1,234 52	2,596 62	826 43	1,234 52	535 67

*And prior years.

†Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERNAL REVENUE—Continued.										
Brought forward	.....	.....	.....	$535 67	$826 43	$1,234 52	$2,596 62	$826 43	$1,234 52	$535 67
Salaries and expenses of supervisors and subordinate officers	1881*	23	255,260	.....	432 55	.....	432 55	432 55	.....	.....
Do	1881	.....	.....	1,830 61	.....	.....	1,830 61	.....	1,830 61	.....
Do	1882*	23	471	.....	441 00	248 00	689 00	441 00	248 00	.....
Do	1882	.....	.....	46,956 55	.....	.....	46,956 55	85 32	46,871 23	.....
Do	1883	.....	.....	11,553 39	.....	.....	11,553 39	549 04	11,004 35	.....
Do	1884	23	238,448	15,876 47	138,000 00	1,841 10	155,717 57	154,077 81	.....	1,639 76
Do	1885	23	172	.....	2,300,000 00	11,289 25	2,311,289 25	1,939,792 66	.....	371,496 59
Rebate of tax on tobacco	.....	.....	.....	214,950 58	.....	269 29	215,219 87	6,666 47	.....	208,553 40
Relief of S. D. Howe	.....	23	607	.....	19,385 00	.....	19,385 00	19,385 00	.....	.....
Relief of the Atlantic Alcohol Company, Atlantic, Iowa	.....	23	540	.....	2,734 20	.....	2,734 20	2,734 20	.....	.....
Relief of Sarah E. Webster	.....	23	687	.....	526 13	.....	526 13	526 13	.....	.....
Relief of legal representatives of A. J. Guthrie	.....	23	693	.....	302 20	.....	302 20	302 20	.....	.....
Payment of judgment to J. D. Culp & Co	.....	23	240	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Salaries and expenses of collectors of internal revenue	1881*	23	255	.....	196 42	.....	196 42	196 42	.....	.....
Do	1882*	23	471	.....	44 61	.....	44 61	44 61	.....	.....
Do	1882	23	238	4 73	32 69	.....	37 42	32 69	4 73	.....
Do	1883	23	449	2,769 45	6,758 31	.....	9,527 76	7,142 13	2,385 63	.....
Do	1884	.....	.....	145,083 67	.....	1,486 40	146,570 07	23,439 41	.....	123,130 66
Do	1885	23	172,448	.....	1,851,432 92	689 25	1,852,122 17	1,742,960 81	.....	109,161 36
Repayment of taxes on distilled spirits destroyed by casualty	.....	R. S.	3221	.....	1,299 60	.....	1,299 60	1,299 60	.....	.....
Refunding taxes illegally collected prior to July 1, 1881	.....	23	255	.....	2,592 79	.....	2,592 79	2,592 79	.....	.....
Refunding taxes illegally collected prior to July 1, 1882	.....	23	451,471	.....	12,237 19	.....	12,237 19	12,237 19	.....	.....
Do	.....	R. S.	3689	.....	41,801 70	.....	41,801 70	41,801 70	.....	.....
Refunding taxes to certain citizens of Tennessee	.....	22	77	.....	4,683 34	.....	4,683 34	4,683 34	.....	.....
Refunding moneys erroneously received and covered into the Treasury	.....	R. S.	3689	.....	52 00	.....	52 00	52 00	.....	.....
Refunding moneys erroneously received and covered into the Treasury prior to July 1, 1881	.....	23	255	.....	3 75	.....	3 75	3 75	.....	.....
Alteration of dies, plates, and stamps	.....	23	237	.....	1,002 91	.....	1,002 91	1,002 91	.....	.....
Stamps, paper, and dies	1883	.....	.....	10,528 84	.....	.....	10,528 84	.....	10,528 84	.....
Do	1884	.....	.....	56,139 17	.....	.....	56,139 17	10,450 86	.....	45,688 31

Do	1885	23	204		410,000 00		410,000 00	363,636 47		46,363 53
Punishment for violation of internal-revenue laws	1881*	23	255,260		89 80		89 80	89 80		
Do	1882*	23	471		5 00		5 00	5 00		
Do	1883			7,351 53		677 00	8,028 53	412 55	7,615 98	
Do	1884			21,307 89		4 00	21,311 89	12,658 67		8,653 22
Do	1885	23	204		50,000 00		50,000 00	31,850 00		18,150 00
Allowance or drawbacks prior to July 1, 1881		23	254,260		409 88		409 88	409 88		
Do		R. S.	3689		28,365 59		28,365 59	28,365 59		
Redemption of stamps prior to July 1, 1881		23	254,260		345 00		345 00	345 00		
Redemption of stamps prior to July 1, 1882		23	471		487 27		487 27	487 27		
Redemption of stamps, indefinite		R. S.	3689		151,342 77		151,342 77	151,342 77		
Total internal revenue				534,888 55	5,030,831 05	17,738 81	5,583,458 41	4,568,362 02	81,723 89	933,372 50
PUBLIC DEBT.										
Redemption:										
Gold certificates, act of March 3, 1863		R. S.	3689		52,420 00		52,420 00	52,420 00		
Gold certificates, act of July 12, 1882		R. S.	3689		21,017,100 00		21,017,100 00	21,017,100 00		
Silver certificates		R. S.	3689		20,990,045 00		20,990,045 00	20,990,045 00		
Certificates of deposits, act of June 8, 1872		R. S.	3689		39,165,000 00		39,165,000 00	39,165,000 00		
Refunding certificates, act of February 26, 1879		R. S.	3689		49,400 00		49,400 00	49,400 00		
Old demand notes		R. S.	3689		490 00		490 00	490 00		
Legal-tender notes		R. S.	3689		84,493,153 00		84,493,153 00	84,493,153 00		
Fractional currency		R. S.	3689		15,885 43		15,885 43	15,885 43		
One-year notes of 1863		R. S.	3689		1,380 00		1,380 00	1,380 00		
Two-year notes of 1863		R. S.	3689		350 00		350 00	350 00		
Compound-interest notes		R. S.	3689		4,930 00		4,930 00	4,930 00		
Seven-thirties of 1864 and 1865		R. S.	3689		1,600 00		1,600 00	1,600 00		
Loan of February, 1861 (1881s)		R. S.	3689		1,000 00		1,000 00	1,000 00		
Oregon war debt		R. S.	3689		2,800 00		2,800 00	2,800 00		
Loan of July and August, 1861 (1881s)		R. S.	3689		53,800 00		53,800 00	53,800 00		
Loan of July and August, 1861 (1881s), carried at 3½ per cent		R. S.	3689		52,250 00		52,250 00	52,250 00		
Five-twenties of 1862		R. S.	3689		19,400 00		19,400 00	19,400 00		
Loan of 1863 (1881s)		R. S.	3689		36,600 00		36,600 00	36,600 00		
Loan of 1863 (1881s), carried at 3½ per cent		R. S.	3689		18,000 00		18,000 00	18,000 00		
Ten-forties of 1864		R. S.	3689		79,500 00		79,500 00	79,500 00		
Five-twenties of June, 1864		R. S.	3689		850 00		850 00	850 00		
Five-twenties of 1865		R. S.	3689		22,800 00		22,800 00	22,800 00		
Consols of 1865		R. S.	3689		48,350 00		48,350 00	48,350 00		
Consols of 1867		R. S.	3689		74,100 00		74,100 00	74,100 00		
Consols of 1868		R. S.	3689		10,350 00		10,350 00	10,350 00		
Funded loan of 1881		R. S.	3689		36,100 00		36,100 00	36,100 00		
Funded loan of 1881 continued at 3½ per cent		R. S.	3689		230,500 00		230,500 00	230,500 00		
Loan of 1882 (three per cents)		R. S.	3689		45,282,200 00		45,282,200 00	45,282,200 00		
Total redemptions					211,760,353 43		211,760,353 43	211,760,353 43		

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
PUBLIC DEBT—Continued.										
Interest:										
Refunding certificates	.....	R. S.	3689	.....	11,097 62	.....	11,097 62	11,097 62	.....	.....
Navy pension fund	.....	R. S.	3689	.....	420,000 00	.....	420,000 00	420,000 00	.....	.....
Seven-thirties of 1861	.....	R. S.	3689	.....	3 65	.....	3 65	3 65	.....	.....
One-year notes of 1863	.....	R. S.	3689	.....	69 00	.....	69 00	69 00	.....	.....
Two-year notes of 1863	.....	R. S.	3689	.....	35 00	.....	35 00	35 00	.....	.....
Compound-interest notes	.....	R. S.	3689	.....	956 45	.....	956 45	956 45	.....	.....
Seven-thirties of 1864 and 1865	.....	R. S.	3689	.....	245 91	.....	245 91	245 91	.....	.....
Oregon war debt	.....	R. S.	3689	.....	669 00	.....	669 00	669 00	.....	.....
Loan of July and August, 1861 (1881s)	.....	R. S.	3689	.....	5,676 00	.....	5,676 00	5,676 00	.....	.....
Loan of July and August, 1861 (1881s), continued at 3½ per cent	.....	R. S.	3689	.....	1,251 20	.....	1,251 20	1,251 20	.....	.....
Five-twenties of 1862	.....	R. S.	3689	.....	4,752 55	19 50	4,772 05	4,772 05	.....	.....
Loan of 1863 (1881s)	.....	R. S.	3689	.....	7,762 50	.....	7,762 50	7,762 50	.....	.....
Loan of 1863 (1881s) continued at 3½ per cent.	.....	R. S.	3689	.....	1,251 67	7 00	1,258 67	1,258 67	.....	.....
Ten-forties of 1864	.....	R. S.	3689	.....	2,786 01	50 00	2,836 01	2,836 01	.....	.....
Five-twenties of June, 1864	.....	R. S.	3689	.....	166 18	.....	166 18	166 18	.....	.....
Five-twenties of 1865	.....	R. S.	3689	.....	1,223 53	6 00	1,229 53	1,229 53	.....	.....
Consols of 1865	.....	R. S.	3689	.....	2,391 04	31 50	2,422 54	2,422 54	.....	.....
Consols of 1867	.....	R. S.	3689	.....	4,901 03	.....	4,901 03	4,901 03	.....	.....
Consols of 1868	.....	R. S.	3689	.....	618 60	.....	618 60	618 60	.....	.....
Central Pacific stock	.....	R. S.	3689	.....	1,553,887 20	60 00	1,553,947 20	1,553,947 20	.....	.....
Kansas Pacific stock	.....	R. S.	3689	.....	377,790 00	.....	377,790 00	377,790 00	.....	.....
Union Pacific stock	.....	R. S.	3689	.....	1,632,930 72	60 00	1,632,990 72	1,632,990 72	.....	.....
Central Branch Union Pacific stock	.....	R. S.	3689	.....	95,490 00	.....	95,490 00	95,490 00	.....	.....
Western Pacific stock	.....	R. S.	3689	.....	118,233 60	.....	118,233 60	118,233 60	.....	.....
Sioux City and Pacific stock	.....	R. S.	3689	.....	97,759 20	.....	97,759 20	97,759 20	.....	.....
Funded loan of 1881	.....	R. S.	3689	.....	9,648 44	.....	9,648 44	9,648 44	.....	.....
Funded loan of 1881 continued at 3½ per cent.	.....	R. S.	3689	.....	7,037 93	.....	7,037 93	7,037 93	.....	.....
Funded loan of 1891	.....	R. S.	3689	.....	11,249,329 13	71 43	11,249,400 56	11,249,400 56	.....	.....
Funded loan of 1907	.....	R. S.	3689	.....	29,517,952 39	2,219 11	29,520,171 50	29,520,171 50	.....	.....
Loan of 1882 (three per cents), act July 12, 1882	.....	R. S.	3689	.....	6,260,340 92	1,436 25	6,261,777 17	6,261,777 17	.....	.....
Total interest	.....	.....	.....	.....	51,386,256 47	3,960 79	51,390,217 26	51,390,217 26	.....	.....
Total expenditures public debt	.....	.....	.....	.....	263,146,609 90	3,960 79	263,150,570 69	263,150,570 69	.....	.....

Pay of Indian agents	1885	23	77		89,800 00		89,800 00	85,936 70		3,863 30
Do	1884			7,665 87		395 60	8,061 47	4,570 94		3,490 53
Do	1883			6,222 27		11 54	6,233 81	2,018 03	4,215 78	
Do	1882*	23	473		931 30	688 04	1,619 34	892 52	688 04	38 78
Pay of Indian agents (transfer account)	1882*	18	418		255 90	1,802 37	2,058 27	2,058 27		
Pay of Indian agents	1881*	23	259, §4		1,009 53		1,009 53	932 31		77 22
Do	1879*			793 61			793 61	570 65	222 96	
Pay of farmers	1885	23	92		25,000 00	250 00	25,250 00	23,638 30		1,611 70
Pay of Indian police	1885	23	94		72,000 00	16 17	72,016 17	67,851 64		4,164 53
Do	1884			9,565 51		1,257 19	10,822 70	534 21		10,288 49
Do	1883			5,553 54		741 73	6,295 27		6,295 27	
Pay of Indian police (transfer account)	1882*					30 80	30 80	30 80		
Pay of Indian police	1882*					26	26		26	
Do	1881*	23	259, §4		60 00		60 00	60 00		
Pay of interpreters	1885	23	77		25,000 00		25,000 00	23,651 66		1,348 34
Do	1884			570 26		424 62	994 88	335 14		659 74
Do	1883			1,644 39			1,644 39	42 86	1,601 53	
Pay of interpreters (transfer account)	1882*					325 90	325 90	325 90		
Pay of interpreters	1882*	23	473		109 51	375 00	484 51	109 51	375 00	
Do	1881*	23	259, §4		100 00		100 00	100 00		
Pay of Indian inspectors	1885	23	77		15,000 00	442 56	15,442 56	15,087 70		354 86
Do	1884			1,002 70			1,002 70	499 95		502 75
Do	1883			1,738 00			1,738 00	1,500 00	238 00	
Do	1882*					130 43	130 43	130 43		
Traveling expenses Indian inspectors	1885	23	77		6,000 00	617 76	6,617 76	6,321 45		296,31
Do	1884			506 33		599 25	1,105 58	343 61		761 97
Do	1883			1,437 35			1,437 35	109 28	1,328 07	
Traveling expenses Indian inspectors (transfer account)	1882					12 15	12 15		12 15	
Traveling expenses Indian inspectors	1882*					61 31	61 31		61 31	
Traveling expenses Indian inspectors (transfer accounts)	1882*					54 58	54 58	54 58		
Traveling expenses Indian inspectors	1881*	23	259, §4		172 03		172 03	24 26	147 77	
Do	1879*			45 00			45 00		45 00	
Pay of Indian school superintendents	1885	23	77		3,000 00	750 00	3,750 00	3,436 81		313 19
Pay of Indian school inspectors	1883			138 59			138 59		138 59	
Traveling expenses Indian school superintendents	1885	23	77		1,500 00	350 00	1,850 00	1,652 18		197 82
Do	1884			91 50		206 76	298 26	22 20		276 06
Buildings at agencies and repairs	1885	23	77		35,000 00	2,052 22	37,052 22	35,947 74		1,104 48
Do	1884			217 99		5,172 63	5,390 62	2,054 16		3,336 46
Do	1883			855 75		283 07	1,138 82	657 87	480 95	
Do	1882*	23	464,473		201 57	200 00	401 57	201 57	200 00	
Contingencies Indian Department	1885	23	77		40,000 00	1,004 60	41,004 60	36,408 13		4,596 47
Do	1884			490 24		2,783 80	3,274 04	2,855 55		418 49
Do	1883			1,490 87		26 35	1,517 22	1,262 86	254 36	
Carried forward				40,029 77	315,139 84	21,066 69	376,236 30	322,229 77	16,305 04	37,701 49

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropiations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$40,029 77	$315,139 84	$21,066 69	$376,236 30	$322,229 77	$16,305 04	$37,701 49
Contingencies Indian Department	1882	23	259, §4	.....	549 27	.....	549 27	549 27	.....	.....
Contingencies Indian Department (transfer account)	1882	23	246	.....	12 15	.....	12 15	12 15	.....	.....
Contingencies Indian Department	1882*	23	473	.....	2,626 66	376 80	3,003 46	2,626 66	376 80	.....
Contingencies Indian Department (transfer account)	1882*	18	418	.....	8 14	4,071 29	4,079 43	4,079 43	.....	.....
Contingencies Indian Department	1881*	23	259, §4	.....	1,595 20	.....	1,595 20	1,421 48	25 47	148 25
Do	1880	.....	.....	136 60	.....	.....	136 60	.....	136 60	.....
Telegraphing and purchase of Indian supplies	1885	23	94	.....	40,000 00	383 84	40,383 84	36,835 21	.....	3,548 63
Do	{1885} {1886}	23	380	.....	5,216 91	.....	5,216 91	5,216 91	.....	.....
Do	1884	23	246,463	1 02	6,197 34	256 15	6,454 51	6,448 02	.....	6 49
Do	1883	23	246,247	1 80	464 64	1 00	467 44	365 17	102 27	.....
Do	1882	23	259 §4	.....	6 92	.....	6 92	6 92	.....	.....
Telegraphing and purchase of Indian supplies (transfer account)	1882*	.....	.....	.....	.....	175 85	175 85	175 85	.....	.....
Telegraphing and purchase of Indian supplies	1882*	23	473	.....	1,910 40	2 50	1,912 90	1,910 40	2 50	.....
Do	1881*	23	246,259 §4	.....	3,776 38	.....	3,776 38	3,776 38	.....	.....
Expenses of Indian Commissioners	1885	23	77	.....	3,000 00	.....	3,0 0 00	3,000 00	.....	.....
Do	1883	.....	.....	513 15	.....	.....	513 15	1 10	512 05	.....
Do	1882	.....	.....	369 47	.....	.....	369 47	.....	369 47	.....
Transportation of Indian supplies	1885	23	94	.....	275,000 00	1,532 68	276,532 68	266,891 15	.....	9,641 53
Do	1884	.....	.....	49,653 84	.....	8,395 47	58,049 31	39,103 56	.....	18,945 75
Do	1883	.....	.....	20,735 70	.....	396 87	21,132 57	572 54	20,560 03	.....
Do	1882	23	259 §4	.....	207 06	.....	207 06	207 06	.....	.....
Do	1882*	23	464,473	.....	1,937 79	245 88	2,183 67	1,937 79	245 88	.....
Transportation of Indian supplies (transfer account)	1882*	.....	.....	.....	.....	740 56	740 56	740 56	.....	.....
Transportation of Indian supplies	1881*	23	259 §4	.....	4,514 03	.....	4,514 03	4,203 78	303 77	6 48
Do	1880	.....	.....	1,117 49	.....	.....	1,117 49	19 50	1,097 99	.....
Do	1879*	.....	.....	409 55	.....	.....	409 55	.....	409 55	.....
Vaccination of Indians	1885	23	94	.....	1,000 00	40 00	1,040 00	269 00	.....	771 00
Do	1884	.....	.....	599 00	.....	.....	599 00	45 00	.....	554 00
Do	1883	.....	.....	59 25	.....	.....	59 25	.....	59 25	.....
Do	1882*	.....	.....	.....	.....	10 00	10 00	.....	10 00	.....
Fulfilling treaties with— Apaches, Kiowas, and Comanches	.....	23	78	8,888 03	30,000 00	112 04	39,000 07	27,560 63	.....	11,439 44

Arapahoes and Cheyennes of Upper Arkansas River				1,028 57			1,028 57	1,028 57		
Cheyennes and Arapahoes		23	78	2,962 13	20,000 00		22,962 13	22,962 13		
Chickasaws		23	78		3,000 00		3,000 00	3,000 00		
Chippewas, Bois Forte band		23	78	22,476 75	14,100 00	837 91	37,414 66	12,319 08		25,095 58
Chippewas of Lake Superior				11			11		11	
Chippewas of the Mississippi		23	78,79	29 45	21,000 00	8,033 33	29,062 78	23,954 00		5,108 78
Chippewas, Pillager, and Lake Winnebagoshish bands		23	79	5,958 44	22,666 66	1,402 62	30,027 72	19,323 67		10,704 05
Chippewas of Red Lake and Pembina tribes				2,661 42			2,661 42			2,661 42
Chippewas, Saginaw, Swan Creek, and Black River				313 61			313 61			313 61
Choctaws		23	79		30,032 89		30,032 89	30,032 89		
Choctaws and Chickasaws				1,767 59			1,767 59	1,730 61		36 98
Columbia and Colvilles		23	80		85,000 00		85,000 00	12,757 19		72,242 81
Confederated tribes and bands in Middle Oregon				104 93			104 93	104 93		
Creeks		23 23	212,463 80		117,011 40		117,011 40	117,011 40		
Crows		23	80	31,875 62	30,000 00	2,122 17	63,997 79	38,032 63		25,965 16
Delawares				50			50	50		
Iowas		23	81	1,121 50	2,875 00	2 77	3,999 27	1,168 27		2,831 00
Kansas		23	81	2,713 19	10,000 00	267 89	12,981 08	7,755 43		5,225 65
Kickapoos		23	81	2,152 12	8,209 45	81 42	10,442 99	7,124 06		3,318 93
Molels				257 74			257 74			257 74
Miamies of Eel River		23	82	312 98	1,100 00		1,412 98	1,263 95		149 03
Miamies of Kansas		23	82	1,026 10	1,768 29		2,794 39	822 60		1,971 79
Miamies of Indiana				7,391 85			7,391 85	121 66		7,270 19
Navajoes				1 18			1 18		1 18	
Nez Percés				4,048 58		30 00	4,078 58	3,970 50	41 21	66 87
Omahas		23	83	8,685 44	10,000 00	162 03	18,847 47	17,612 92		1,234 55
Osages		23	83	264 32	3,456 00	177 16	3,897 48	3,397 05		500 43
Otoes and Missourias		23	83	346 97	5,000 00	39 22	5,386 19	5,369 67		16 52
Pawnees		23	83	4,777 34	30,000 00	1,123 58	35,900 92	26,902 91		8,998 01
Poncas		23	83	3,234 81	8,000 00		11,234 81	3,806 99		7,427 82
Pottawatomies		23	84	1,001 17	20,647 65	50 24	21,699 06	21,433 16		265 90
Pottawatomies of Huron		23	84		400 00		400 00	400 00		
Quapaws		23	84	164 82	1,000 00		1,164 82	540 00		624 82
Sacs and Foxes of the Mississippi		23	85	11,435 38	51,000 00	1,412 18	63,847 56	33,514 12		30,333 44
Sacs and Foxes of the Missouri		23	85		7,870 00	1 74	7,871 74	7,871 74		
Seminoles		23	85		28,500 00		28,500 00	28,500 00		
Senecas		23	85, 86	1,630 00	3,690 00	1,580 02	6,900 02	6,830 00		70 02
Senecas of New York		23	86	333 09	11,902 50	3 95	12,239 54	11,902 50		337 04
Shawnees		23 R. S.	247, 86 2093, &c.	272 96	15,590 86		15,863 82	5,000 00		10,863 82
Eastern Shawnees		23	86	1,708 10	1,030 00	12 36	2,750 46	784 15		1,966 31
Shoshonees				3,429 72		687 54	4,117 26	510 05		3,607 21
Carried forward				248,003 15	1,258,013 43	55,835 75	1,561,852 33	1,209,064 62	40,559 17	312,228 54

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$248,003 15	$1,258,013 43	$55,835 75	$1,561,852 33	$1,209,064 62	$40,559 17	$312,228 54
Fulfilling treaties with—										
Sioux of Dakota				248 83			248 83			248 83
Sioux, Yankton tribe		23	88	13,144 37	25,000 00	721 74	38,866 11	12,656 21		26,209 90
Sioux of the Mississippi		23	344		100,000 00		100,000 00			100,000 00
Sisseton, Wahpeton, and Santee Sioux of Devil's Lake				318 29			318 29	152 34		165 95
Six Nations of New York		23	87	212 19	4,500 00	71 64	4,783 83	4,639 33		144 50
S'Klallams				584 75			584 75			584 75
Snakes, Wal-pah-pe tribe				536 51			536 51			536 51
Winnebagoes		23	88	171,727 27	44,162 47	14,346 96	230,236 70	133,279 14		96,957 56
Wyandottes				288 80			288 80			288 80
Yakamas				7,846 78			7,846 78			7,846 78
Cherokees, proceeds of diminished reserve lands in Kansas				724,137 41			724,137 41			724,137 41
Cherokees, proceeds of school lands				860 34			860 34	860 34		
Cherokees, proceeds of lands		R. S.	2093		15,000 00		15,000 00	15,000 00		
Creeks, proceeds of lands		23	463		628 77		628 77	628 77		
Kansas, proceeds of lands				32,203 18			32,203 18	555 05		31,648 13
Menomonees, proceeds of lands		R. S.	2093, &c.	346 16	1,619 92	367 16	2,333 24			2,333 24
Miamies of Kansas, proceeds of lands		R. S.	2093, &c.	13,213 84	10,580 69		23,794 53	6,955 60		16,838 93
Omahas, proceeds of lands				712 26			712 26			712 26
Otoes and Missourias, proceeds of lands				219,503 45			219,503 45			219,503 45
Pawnees, proceeds of lands				169,229 46		32 54	169,262 00	10,133 33		159,128 67
Pottawatomies, proceeds of lands				32,584 94			32,584 94			32,584 94
Sacs and Foxes of Missouri, proceeds of lands				16,831 42		111 21	16,942 63	1,972 68		14,969 95
Shawnees, proceeds of lands				1,270 56			1,270 56			1,270 56
Winnebagoes				20,621 61			20,621 61			20,621 61
Claims of settlers on Round Valley Indian Reservation in California, &c				594 37			594 37			594 37
Proceeds of New York Indian lands in Kansas				4,058 06			4,058 06			4,058 06
Proceeds Sioux Reservation in Minnesota and Dakota				111,870 42		1,000 14	112,870 56	40,194 95		72,675 61
Civilization fund		R. S.	2093, &c.	18,224 02	3,259 58	658 89	22,142 49	2,664 50		19,477 99
Interest due Cherokees on lands sold to Osages		17	538		36,206 88		36,206 88	36,206 88		
Cherokee asylum fund				64,147 17			64,147 17			64,147 17
Interest on Cherokee asylum fund		R. S.	2093, &c.		3,207 36		3,207 36	3,207 36		

Cherokee national fund				427,242 20			427,242 20			427,242
Interest on Cherokee national fund		R. S.	2093, &c.		30,760 42		30,760 42	30,760 42		
Do	1885	23	96		26,060 00		26,060 00	26,060 00		
Cherokee orphan fund				228,835 43			228,835 43			228,835 43
Interest on Cherokee orphan fund		R. S.	2093, &c.		12,775 16		12,775 16	12,775 16		
Cherokee school fund		R. S.	2093, &c.	457,903 72	860 34		458,764 06			458,764 06
Interest on Cherokee school fund		R. S.	2093, &c.		26,006 44		26,006 44	26,006 44		
Do	1885	23	96		2,410 00		2,410 00	2,410 00		
Chickasaw national fund				959,678 82			959,678 82			959,678 82
Interest on Chickasaw national fund		R. S.	2093, &c.	2,500 00	48,469 28		50,969 28	50,969 28		
Do	1885	23	96		19,820 00		19,820 00	19,820 00		
Interest on Chickasaw incompetent fund		R. S.	2093, &c.	2,200 00	100 00		2,300 00			2,300 00
Chippewa and Christian Indian fund				42,560 36			42,560 36			42,560 36
Interest on Chippewa and Christian Indian fund		R. S.	2093, &c.	17 58	2,128 02	1 90	2,147 50	2,147 50		
Choctaw general fund		23	365	3,689 00	52,125 00		55,814 00			55,814 00
Interest on Choctaw general fund		R. S.	2093, &c.		184 44		184 44	184 44		
Do	1885	23	96		27,000 00		27,000 00	27,000 00		
Choctaw orphan fund				1,608 04			1,608 04			1,608 04
Interest on Choctaw orphan fund		R. S.	2093, &c.		58 04		58 04	58 04		
Choctaw school fund				49,472 70			49,472 70			49,472 70
Interest on Choctaw school fund		R. S.	2093, &c.		2,473 64		2,473 64	2,473 64		
Creek orphan fund				114 74			114 74	114 74		
Interest on Creek orphan fund				383 27			383 27	383 27		
Delaware general fund				673,894 64			673,894 64			673,894 64
Interest on Delaware general fund		R. S.	2093, &c.		36,651 74	769 54	37,421 28	37,421 28		
Do	1885	23	96		8,930 00		8,930 00	8,930 00		
Delaware school fund				11,000 00			11,000 00			11,000 00
Interest on Delaware school fund		R. S.	2093, &c.	10,983 89	550 00		11,533 89			11,533 89
Iowa fund				116,543 37			116,543 37			116,543 37
Interest on Iowa fund		R. S.	2093, &c.	2,020 10	5,827 16	2 93	7,850 19	7,368 85		481 34
Do	1885	23	96		3,520 00		3,520 00	3,520 00		
Kansas school fund				27,174 41			27,174 41			27,174 41
Interest on Kansas school fund		R. S.	2093, &c.	8,767 87	1,358 72	288 28	10,414 87	5,302 10		5,112 77
Kaskaskia, Peorias, Weas, and Piankeshaw fund				2,700 92			2,700 92			2,700 92
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw fund		R. S.	2093, &c.	135 04	135 04		270 08	202 56		67 52
Do	1885	23	96		4,801 00		4,801 00	4,801 00		
Kaskaskia, Peoria, Wea, and Piankeshaws school fund				20,711 97			20,711 97			20,711 97
Interest on Kaskaskia, Peoria Wea, and Piankeshaw school fund		R. S.	2093, &c.	1,460 21	1,035 68	2 00	2,497 89	150 00		2,347 89
Do	1885	23	96		1,449 00		1,449 00			1,449 00
Do	1884			1,449 00			1,449 00	267 25		1,181 75
Do	1883			2 75			2 75	2 75		
Kickapoo general fund				128,571 78			128,571 78	5,106 08		123,465 70
Interest on Kickapoo general fund		R. S.	2093 &c.	2,147 95	6,385 56	15 05	8,548 56	6,789 57		1,758 99
L Anse and Vieux de Sert Chippewa fund				20,000 00			20,000 00			20,000 00
Carried forward				5,077,089 37	1,824,053 78	74,225 73	6,975,368 88	1,759,195 47	40,559 17	5,175,614 24

STATEMENT exhibitting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$5,077,089 37	$1,824,053 78	$74,225 73	$6,975,368 88	$1,759,195 47	$40,559 17	$5,175,614 24
Interest on L'Anse and Vieux de Sert Chippewa fund	.....	R. S.	2093 &c.	2,030 29	1,000 00	.....	3,030 29	998 00	.....	2,032 29
Menomonee fund	.....	.....	.....	134,039 38	.....	.....	134,039 38	.....	.....	134,039 38
Interest on Menomonee fund	.....	R. S.	2093 &c.	3,960 14	6,701 96	570 22	11,232 32	6,751 09	.....	4,481 23
Do	1885	23	96	.....	950 00	.....	950 00	950 00	.....	.....
Omaha fund	.....	R. S.	2093 &c.	.....	18,358 09	.....	18,358 09	.....	.....	18,358 09
Osage fund	.....	R. S.	2093 &c.	3,870,311 88	757,450 75	.....	4,627,762 63	.....	.....	4,627,762 63
Interest on Osage fund	.....	21	70	369,816 76	190,963 18	3,858 58	564,638 52	194,758 44	.....	369,880 08
Osage school fund	.....	.....	.....	119,911 53	.....	.....	119,911 53	.....	.....	119,911 53
Interest on Osage school fund	.....	R. S.	2093 &c.	5,713 58	5,995 58	172 64	11,881 80	6,347 35	.....	5,534 45
Interest on Otoe and Missourias fund	.....	19	208	6,884 18	21,786 75	57 23	28,728 16	18,122 68	.....	10,605 48
	.....	21	381							
	.....	R. S.	2093 &c.							
Ottawa and Chippewa fund	.....	.....	.....	16,956 25	.....	.....	16,956 25	16,956 25	.....	.....
Interest on Ottawa and Chippewa fund	.....	R. S.	2093 &c.	37,932 33	847 82	.....	38,780 15	38,780 15	.....	.....
Do	1885	23	96	.....	230 00	.....	230 00	230 00	.....	.....
Do	1884	.....	.....	230 00	.....	.....	230 00	230 00	.....	.....
Do	1883	.....	.....	230 00	.....	.....	230 00	230 00	.....	.....
Do	1882*	18	418	.....	2,070 00	.....	2,070 00	2,070 00	.....	.....
Ponca fund	.....	.....	.....	70,000 00	.....	.....	70,000 00	.....	.....	70,000 00
Interest on Ponca fund	.....	R. S.	2093 &c.	64 44	3,500 00	5 50	3,569 94	3,500 00	.....	69 94
Pottawatomie education fund	.....	.....	.....	72,993 93	.....	.....	72,993 93	.....	.....	72,993 93
Interest on Pottawatomie education fund	.....	R. S.	2093 &c.	2,647 93	3,849 70	13 58	6,511 21	4,882 10	.....	1,629 11
Pottawatomie general fund	.....	.....	.....	89,618 57	.....	.....	89,618 57	.....	.....	89,618 57
Interest on Pottawatomie general fund	.....	R. S.	2093 &c.	29,174 79	4,480 92	155 39	33,811 10	7,040 00	.....	26,771 10
Pottawatomie mills	.....	.....	.....	17,482 07	.....	.....	17,482 07	.....	.....	17,482 07
Interest on Pottawatomie mills	.....	R. S.	2093 &c.	807 71	874 10	.....	1,681 81	257 00	.....	1,424 81
Sac and Fox of the Mississippi fund	.....	.....	.....	55,058 21	.....	.....	55,058 21	.....	.....	55,058 21
Interest on Sac and Fox of the Mississippi fund	.....	R. S.	2093 &c.	.....	2,752 90	19 03	2,771 93	.....	.....	2,771 93
Sac and Fox of the Missouri fund	.....	.....	.....	21,659 12	.....	.....	21,659 12	.....	.....	21,659 12
Interest on Sac and Fox of the Missouri fund	.....	R. S.	2093 &c.	4,170 28	1,082 96	.....	5,253 24	.....	.....	5,253 24
Seneca fund	.....	.....	.....	40,979 60	.....	.....	40,979 60	.....	.....	40,979 60
Interest on Seneca fund	.....	R. S.	2093 &c.	1,024 49	2,048 98	1,024 49	4,097 96	4,097 96	.....	.....
Seneca fund, Tonawanda band	.....	.....	.....	86,950 00	.....	.....	86,950 00	.....	.....	86,950 00
Interest on Seneca fund, Tonawanda band	.....	R. S.	2093 &c.	4,845 78	4,347 50	.....	9,193 28	4,845 78	.....	4,347 50
Seneca and Shawnee fund	.....	.....	.....	15,140 42	.....	.....	15,140 42	.....	.....	15,140 42
Interest on Seneca and Shawnee fund	.....	R. S.	2093 &c.	209 11	737 02	189 25	1,155 38	1,155 38	.....	.....
Shawnee fund	.....	.....	.....	1,985 65	.....	.....	1,985 65	.....	.....	1,985 65

Interest on Shawnee fund	.....	R. S.	2093 &c.	355 55	99 28	.....	454 83	.....	.....	454 83
Eastern Shawnee fund	.....	.....	.....	9,079 12	.....	.....	9,079 12	.....	.....	9,079 12
Interest on Eastern Shawnee fund	.....	R. S.	2093 &c.	58 91	453 96	.....	512 87	226 98	.....	285 89
Shoshonee and Bannock fund	.....	.....	.....	6,000 00	.....	.....	6,000 00	.....	.....	6,000 00
Interest on Shoshonee and Bannock fund	.....	R. S.	2093 &c.	448 36	300 00	.....	748 36	.....	.....	748 36
Stockbridge consolidated fund	.....	.....	.....	75,886 04	.....	.....	75,886 04	.....	.....	75,886 04
Interest on Stockbridge consolidated fund	.....	16	405,406	.....	3,794 30	26 51	3,820 81	3,440 76	.....	380 05
Umatilla school fund	.....	R. S.	2093 &c.	.....	24,860 54	.....	24,860 54	.....	.....	24,860 54
Ute five per cent. fund	.....	.....	.....	500,000 00	.....	.....	500,000 00	.....	.....	500,000 00
Interest on Ute five per cent. fund	.....	18 21	41 201	36,214 63	25,000 00	179 90	61 394 53	10,582 57	.....	50,811 96
Ute four per cent. fund	.....	.....	.....	1,250,000 00	.....	.....	1,250,000 00	.....	.....	1,250,000 00
Interest on Ute four per cent. fund	.....	21	204	8,500 05	50,000 00	575 07	59,075 12	48,205 00	.....	10,870 12
Payment to North Carolina Cherokees	.....	19	197	35,691 22	1,740 03	281 36	37,712 61	3,536 36	.....	34,176 25
Incidental expenses Indian service in Arizona	1885	23	93	.....	25,000 00	112 28	25,112 28	22,666 87	.....	2,445 41
Do	1884	.....	.....	1,616 31	.....	480 90	2,097 21	8 00	.....	2,089 21
Do	1883	.....	.....	980 94	.....	213 32	1,194 26	52 30	1,141 96	.....
Do	1882*	23	473	.....	3,156 50	10	3,156 60	3,156 50	10	.....
Do	1882†	.....	.....	.....	.....	1,381 70	1,381 70	1,381 70	.....	.....
Do	1881†	23	259, §4	.....	15,067 11	.....	15,067 11	15,067 11	.....	.....
Incidental expenses Indian service in California	1885	23	93	.....	29,000 00	.....	29,000 00	27,695 27	.....	1,304 73
Do	1884	.....	.....	3,491 74	.....	607 58	4,099 32	609 70	.....	3,489 62
Do	1883	.....	.....	190 79	.....	17 61	208 40	38 75	169 65	.....
Do	1882*	23	473	.....	13 93	3 75	17 68	13 93	3 75	.....
Do	1881*	23	259, §4	.....	2,621 35	.....	2,621 35	2,621 35	.....	.....
Incidental expenses Indian service in Colorado	1885	23	93	.....	1,500 00	69 10	1,569 10	1,334 85	.....	234 25
Do	1884	.....	.....	41 56	.....	47 00	88 56	.....	.....	88 56
Do	1883	.....	.....	9 35	.....	.....	9 35	.....	9 35	.....
Do	1882*	.....	.....	.....	.....	59 65	59 65	59 65	.....	.....
Incidental expenses Indian service in Dakota	1885	23	93	.....	8,000 00	106 65	8,106 65	8,063 63	.....	43 02
Do	1884	.....	.....	656 40	.....	614 86	1,271 26	688 49	.....	582 77
Do	1883	.....	.....	689 66	.....	18 65	708 31	93 18	615 13	.....
Do	1881*	23	259, §4	.....	552 01	.....	552 01	525 27	.....	26 74
Do	1882*	.....	.....	.....	.....	139 35	139 35	.....	139 35	.....
Do	1879*	.....	.....	53 00	.....	.....	53 00	.....	53 00	.....
Incidental expenses Indian service in Idaho	1885	23	93	.....	3,800 00	.....	3,800 00	2,881 70	.....	918 30
Do	1884	.....	.....	36 00	.....	423 63	459 63	.....	.....	459 63
Do	1883	.....	.....	337 45	.....	.....	337 45	26 66	310 79	.....
Do	1882*	.....	.....	.....	.....	2 50	2 50	2 50	.....	.....
Do	1881*	23	259, §4	.....	428 04	.....	428 04	428 04	.....	.....
Incidental expenses Indian service in Montana	1885	23	93	.....	5,000 00	53 60	5,053 60	4,623 70	.....	429 90
Do	1884	.....	.....	.....	.....	474 46	474 46	.....	.....	474 46
Do	1883	.....	.....	1,940 20	.....	.....	1,940 20	.....	1,940 20	.....
Do	1882*	.....	.....	.....	.....	115 30	115 30	.....	115 30	.....
Incidental expenses Indian service in Nevada	1885	23	93	.....	23,000 00	53 00	23,053 00	20,597 53	.....	2,455 47
Carried forward	.....	.....	.....	12,092,195 07	3,077,489 04	86,349 47	15,256,033 58	2,250,026 00	45,057 75	12,960,949 83

* And prior years

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$12,092,195 07	$3,077,489 04	$86,349 47	$15,256,033 58	$2,250,026 00	$45,057 75	$12,960,949 83
Incidental expenses Indian service in Nevada	1884	.....	.....	399 27	.....	42 44	441 71	239 36	.....	202 35
Do	1883	.....	.....	213 61	.....	279 45	493 06	5 00	488 06	.....
Do	1882†	.....	.....	.....	.....	13 75	13 75	13 75	.....	.....
Do	1881*	23	259, §4	.....	343 80	.....	343 80	343 80	.....	.....
Do	1882*	23	473	.....	953 06	270 12	1,223 18	953 06	270 12	.....
Incidental expenses Indian service in New Mexico	1885	23	93	.....	5,000 00	.....	5,000 00	4,992 94	.....	7 06
Do	1884	.....	.....	77 79	.....	289 06	366 85	231 52	.....	135 33
Do	1883	.....	.....	449 70	.....	155 91	605 61	.....	605 61	.....
Do	1881*	23	259, §4	.....	6,017 82	.....	6,017 82	6,017 82	.....	.....
Do	1879*	.....	.....	92 96	.....	.....	92 96	.....	92 96	.....
Incidental expenses Indian service in Oregon	1885	23	93	.....	16,000 00	291 31	16,291 31	15,892 54	.....	398 77
Do	1884	.....	.....	5,444 41	.....	1,085 60	6,530 01	1,544 55	.....	4,985 46
Do	1883	.....	.....	1,188 79	.....	7 51	1,196 30	75 40	1,120 90	.....
Do	1882*	23	473	.....	1,483 35	.....	1,483 35	1,483 35	.....	.....
Do	1881*	23	259, §4	.....	8,093 21	.....	8,093 21	8,093 21	.....	.....
Incidental expenses Indian service in Oregon and Washington	1873*	.....	.....	.....	.....	8,964 62	8,964 62	8,964 62	.....	.....
Incidental expenses Indian service in Utah	1885	23	93	.....	10,000 00	.....	10,000 00	9,971 12	.....	28 88
Do	1884	.....	.....	550 02	.....	151 61	701 63	594 70	.....	106 93
Do	1883	.....	.....	536 91	.....	30 25	567 16	.....	567 16	.....
Do	1882*	.....	.....	.....	.....	21 48	21 48	.....	21 48	.....
Do	1882†	.....	.....	.....	.....	150 00	150 00	150 00	.....	.....
Incidental expenses Indian service in Washington	1885	23	93	.....	14,000 00	100 00	14,100 00	11,565 77	.....	2,534 23
Do	1884	.....	.....	1,304 75	.....	454 78	1,759 53	480 16	.....	1,279 37
Do	1883	.....	.....	655 47	.....	14 34	669 81	256 90	412 91	.....
Do	1882†	.....	.....	.....	.....	47 19	47 19	47 19	.....	.....
Do	1882*	.....	.....	.....	.....	70	70	.....	70	.....
Incidental expenses Indian service in Wyoming	1885	23	93	.....	1,500 00	.....	1,500 00	476 00	.....	1,024 00
Do	1884	.....	.....	952 24	.....	74 59	1,026 83	162 60	.....	864 23
Do	1883	.....	.....	1,806 35	.....	.....	1,806 35	.....	1,806 35	.....
Incidental expenses central superintendency	1878*	23	259, §4	.....	129 00	.....	129 00	129 00	.....	.....
Support of Apaches, Kiowas, and Comanches	1885	23	78	.....	19,700 00	.....	19,700 00	19,504 47	.....	195 53
Do	1883	.....	.....	565 09	.....	4 50	569 59	.....	569 59	.....
Support of Apaches of Arizona and New Mexico	1882*	23	463, 473	.....	17,572 86	402 21	17,975 07	15,072 86	402 21	2,500 00
Do	1881*	23	259, §4	.....	35,686 77	.....	35,686 77	33,186 77	.....	2,500 00

Do	1881	.....	.....	48 63	.....	.....	48 63	.....	48 63	.....
Support of Arapahoes, Cheyennes, Apaches, Kiowas, and Wichitas	1885	23	89	.....	390,000 00	1,178 82	391,178 82	366,937 69	.....	24,241 13
Do	1884	.....	.....	31,266 92	.....	639 35	31,906 27	23,295 82	.....	8,610 45
Do	1883	.....	.....	739 05	.....	.....	739 05	.....	739 05	.....
Do	1882*	.....	.....	.....	.....	16 00	16 00	.....	16 00	.....
Support of Arickarees, Gros Ventres, and Mandans	1885	23	89	.....	40,000 00	933 69	40,933 69	34,876 37	.....	6,057 32
Do	1884	.....	.....	648 69	.....	755 64	1,404 33	138 80	.....	1,265 53
Do	1883	.....	.....	2,139 58	.....	16 73	2,156 31	.....	2,156 31	.....
Do	1882*	.....	.....	.....	.....	108 27	108 27	.....	108 27	.....
Support of Assinaboines in Montana	1885	23	89	.....	25,000 00	158 79	25,158 79	24,513 67	.....	645 12
Do	1884	.....	.....	154 86	.....	50 00	204 86	204 86	.....	.....
Do	1883	.....	.....	147 25	.....	.....	147 25	.....	147 25	.....
Support of Blackfeet, Bloods, and Piegans	1885	23	89	.....	50,000 00	403 01	50,403 01	49,283 70	.....	1,119 31
Do	1884	.....	.....	935 37	.....	564 50	1,499 87	1,499 87	.....	.....
Do	1883	.....	.....	991 00	.....	.....	991 00	.....	991 00	.....
Do	1881*	23	259, §4	.....	138 00	.....	138 00	138 00	.....	.....
Support of Cheyennes and Arapahoes	1885	23	78	.....	16,600 00	.....	16,600 00	6,542 91	.....	10,057 09
Do	1884	.....	.....	34 25	.....	81	35 06	.....	.....	35 06
Do	1883	.....	.....	1 90	.....	.....	1 90	.....	1 90	.....
Do	1882*	.....	.....	.....	.....	208 23	208 23	.....	208 23	.....
Support of Chippewas of Lake Superior	1885	23	89	.....	12,000 00	.....	12,000 00	11,386 74	.....	613 26
Do	1884	.....	.....	2,008 52	.....	87 88	2,096 40	.....	.....	2,096 40
Do	1883	.....	.....	202 52	.....	.....	202 52	.....	202 52	.....
Do	1881	23	259, §4	.....	4 57	.....	4 57	4 57	.....	.....
Support of Chippewas of the Mississippi	1885	23	79	.....	4,000 00	229 95	4,229 95	3,683 06	.....	546 89
Do	1884	.....	.....	183 53	.....	.....	183 53	.....	.....	183 53
Do	1883	.....	.....	58 33	.....	.....	58 33	.....	58 33	.....
Support of Chippewas, Pillagers, and Lake Winnebagoshish bands	1885	23	79	.....	2,500 00	53 02	2,553 02	1,217 50	.....	1,335 52
Do	1884	.....	.....	98 16	.....	299 17	397 33	.....	.....	397 33
Do	1883	.....	.....	232 04	.....	.....	232 04	.....	232 04	.....
Do	1881*	23	259, §4	.....	320 81	.....	320 81	320 81	.....	.....
Do	1873*	.....	.....	.....	.....	50 00	50 00	.....	50 00	.....
Support of Chippewas, Red Lake, and Pembina tribes	1885	23	89	.....	12,000 00	197 44	12,197 44	8,469 74	.....	3,727 70
Do	1884	.....	.....	143 94	.....	167 63	311 57	.....	.....	311 57
Do	1883	.....	.....	319 97	.....	80	320 77	.....	320 77	.....
Do	1881*	23	259, §4	.....	556 99	.....	556 99	398 37	.....	158 62
Support of Chippewas, Turtle Mountain band	1885	23	89	.....	5 000 00	.....	5,000 00	5,000 00	.....	.....
Do	1884	.....	.....	1,435 77	.....	113 09	1,548 86	1,435 77	.....	113 09
Do	1883 / 1882	}	.....	595 90	.....	.....	595 90	595 90	.....	.....
Support of Chippewas, White Earth Reservation	1885	23	89	.....	6,000 00	354 00	6,354 00	6,334 12	.....	19 88
Do	1884	.....	.....	77 56	.....	175 37	252 93	.....	.....	252 93
Do	1883	.....	.....	2 95	.....	36	3 31	.....	3 31	.....
Carried forward	.....	.....	.....	12,148,899 12	3,778,089 28	105,963 44	16,032,951 84	2,936,752 73	56,699 41	13,039,499 70

* And prior years.

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balance of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$12,148,899 12	$3,778,089 28	$105,963 44	$16,032,951 84	$2,936,752 73	$56,699 41	$13,039 499 70
Support of Chippewas, White Earth Reservation	1882*	.....	.....	.....	.....	83	83	.....	83	.....
Support of confederated tribes and bands in Middle Oregon	1885	23	89	.....	6,000 00	13 90	6,013 90	6,013 90	.....	.....
Do	1884	.....	.....	30 51	.....	1,269 81	1,300 32	1,093 03	.....	207 39
Do	1883	.....	.....	385 38	.....	30	385 68	.....	385 68	.....
Do	1882*	.....	.....	.....	.....	290 27	290 27	290 27	.....	.....
Support of confederated bands of Utes	1885	23	88	.....	63,020 00	201 32	63,221 32	63,080 67	.....	140 65
Do	1884	.....	.....	2,129 49	.....	1,226 11	3,355 60	1,742 73	.....	1,612 87
Do	1883	.....	.....	2,001 31	.....	1 21	2,002 52	.....	2,002 52	.....
Support of Crows	1885	23	80, 81	.....	88,000 00	500 31	88,500 31	85,349 69	.....	3,150 62
Do	1884	.....	.....	1,056 41	.....	4,086 85	5,143 26	4,841 48	.....	301 78
Do	1883	.....	.....	432 87	.....	170 88	603 75	.....	603 75	.....
Do	1881*	23	259, §4	.....	1,320 00	.....	1,320 00	1,320 00	.....	.....
Support of D'Wamish and other allied tribes	1885	23	89	.....	7,000 00	.....	7,000 00	6,734 81	.....	265 19
Do	1884	.....	.....	977 88	.....	.....	977 88	.....	.....	977 88
Do	1883	.....	.....	111 46	.....	.....	111 46	.....	111 46	.....
Support of Flatheads and other confederated tribes	1885	23	89	.....	11,000 00	.....	11,000 00	10,928 69	.....	71 31
Do	1884	.....	.....	52 07	.....	229 58	281 65	.....	.....	281 65
Do	1883	.....	.....	1,769 63	.....	.....	1,769 63	.....	1,769 63	.....
Do	1882*	.....	.....	.....	.....	3,902 20	3,902 20	.....	3,902 20	.....
Support of Flatheads, Carlos band	1885	23	90	.....	21,000 00	.....	21,000 00	15,945 60	.....	5,054 40
Support of Gros Ventres in Montana	1885	23	90	.....	23,000 00	2,560 72	25,560 72	25,118 31	.....	442 41
Do	1884	.....	.....	24 49	.....	18 81	43 30	43 30	.....	.....
Do	1883	.....	.....	157 96	.....	.....	157 96	.....	157 96	.....
Support of Hualpais in Arizona	1885	23	94	.....	20,000 00	.....	20,000 00	9,116 19	.....	10,883 81
Support of Indians in Arizona and New Mexico	1885	23	90	.....	280,000 00	420 63	280,420 63	220,649 14	.....	59,771 49
Do	1884	.....	.....	27,199 76	.....	1,104 03	28,303 79	26,772 27	.....	1,531 52
Support of Indians of Central Superintendency	1885	23	90	.....	18,000 00	21 37	18,021 37	14,576 73	.....	3,444 64
Do	1884	.....	.....	4,488 76	.....	637 01	5,125 77	1,758 91	.....	3,366 86
Do	1883	.....	.....	137 02	.....	.....	137 02	.....	137 02	.....
Do	1882†	.....	.....	.....	.....	838 94	838 94	838 94	.....	.....
Do	1882*	.....	.....	.....	.....	2 61	2 61	.....	2 61	.....
Support of Indians of Fort Hall Reservation	1885	23	90	.....	18,000 00	303 39	18,303 39	18,053 02	.....	250 37
Do	1884	.....	.....	2,287 22	.....	96 40	2,383 62	1,630 00	.....	753 62
Do	1883	.....	.....	1,816 99	.....	.....	1,816 99	.....	1,816 99	.....

Support of Indians of Fort Peck Agency	1885	23	90		80,000 00	1,090 57	81,090 57	74,214 70		6,875 87
Do	1884			1,528 28		666 41	2,194 69	2,062 27		132 42
Do	1883			385 39			385 39		385 39	
Do	1882*	23	473		211 41	8 99	220 40		8 99	211 41
Do	1881*	23	259, §4		2,040 00		2,040 00	2,040 00		
Support of Indians of Klamath Agency	1885	23	90		5,000 00		5,000 00	2,769 75		2,230 25
Do	1884			165 19		34 00	199 19	165 19		34 00
Do	1883			566 01			566 01		566 01	
Support of Indians of Lemhi Agency	1885	23	90		16,500 00	101 08	16,601 08	16,095 35		505 73
Do	1884			1,351 14		65 48	1,416 62	1,350 67		65 95
Do	1883			253 57			253 57		253 57	
Support of Indians of Malheur Reservation	1881*	23	259, §4		717 98		717 98	717 98		
Support of Indians of San Carlos Reservation	1883			1,891 24		1 17	1,892 41		1,892 41	
Support of Indians of Southeastern Oregon	1882†					9 66	9 66	9 66		
Support of Indian schools	1885	23	91		510,000 00	975 35	510,975 35	412,759 51		98,215 84
Do	1884			92,788 24		8,716 63	101,504 87	47,559 26		53,945 61
Support of Indian schools in Alaska	1885	23	91		15,000 00		15,000 00	5,211 68		9,788 32
Support of Indian schools near Arkansas City	1885	23	91		33,000 00	53 75	33,053 75	33,030 53		23 22
Support of Indian schools in Carlisle, Pa	1885	23	91		76,000 00	7,380 60	83,380 60	80,538 32		2,842 28
Do	1884					13 00	13 00			13 00
Support of Indian schools in Forest Grove, Oregon	1885	23	91		36,500 00	49 79	36,549 79	34,352 07		2,197 72
Do	1884			270 00		270 58	540 58	348 18		192 40
Do	1883			6,479 80			6,479 80		6,479 80	
Support of Indian schools in Genoa, Nebr	1885	23	92,382		29,500 00		29,500 00	27,727 96		1,772 04
Do	1884			5,699 74			5,699 74	5,657 34		42 40
Support of Indian schools in Lawrence, Kans.	1885	23	92		60,800 00		60,800 00	48,649 46		12,150 54
Support of Indian schools in North Carolina Cherokees	1885	23	92		4,000 00		4,000 00			4,000 00
Support of Indian children at Hampton School, Virginia	1885	23	92,464		23,540 00		23,540 00	20,359 58		3,180 42
Do	1884			1,727 52			1,727 52	1,241 36		486 16
Do	1883			792 84			792 84		792 84	
Support of Indian children at Lincoln Institution, Philadelphia	1885	23	92		33,400 00		33,400 00	19,585 31		13,814 69
Support of Indian children at schools in private families				65,374 62		390 43	65,765 05	50,684 12		15,080 93
Support of Indian children at schools in States	1885	23	92		90,000 00	4 14	90,004 14	59,187 32		30,816 82
Do	1884			39,060 12			39,060 12	27,392 49		11,667 63
Do	1883			8,420 76			8,420 76		8,420 76	
Support of Jicarillas, Mescalero Apaches, &c.	1883			5,376 28		40	5,376 68		5,376 68	
Support of Kansas Indians	1885	23	90		5,000 00		5,000 00	4,215 72		784 28
Do	1884			04		15 78	15 82			15 82
Do	1883			122 31			122 31		122 31	
Support of Kickapoos	1885	23	81		5,000 00		5,000 00	3,342 80		1,657 20
Do	1884			947 58		475 00	1,422 58	391 48		1,031 10
Do	1883			2,109 35			2,109 35	5 50	2,103 85	
Do	1882*					2 50	2 50	2 50		
Carried orward				12,429,268 35	5,360,638 67	144,186 23	17,934,093 25	4,434,318 47	93,992 67	13,405,782 11

*And prior years

†And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiseal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1883.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				$12,429,268 35	$5,360,038 67	$144,186 23	$17,934,093 25	$4,434,318 47	$93,992 67	$13,405,782 11
Support of Klamath and Modocs	1885	23	82		6,100 00		6,100 00	4,924 89		1,175 11
Do	1884			16 22			16 22	16 22		
Do	1883			26 59			26 59		26 59	
Do	1881*	23	259, §4		281 97		281 97	281 97		
Support of Makahas	1885	23	90		4,000 00	24 00	4,024 00	3,559 07		464 93
Do	1884			2,192 08			2,192 08			2,192 08
Do	1883			679 34		7 09	686 43		686 43	
Do	1882*					5 49	5 49	5 49		
Support of Menomonees	1885	23	90		4,000 00	1,069 78	5,069 78	5,060 97		8 81
Do	1884			6 49			6 49			6 49
Do	1883			798 20			798 20	13 35	784 85	
Support of mixed Shoshones, Bannocks, and Sheepeaters	1881*	23	259, §4		34 41		34 41	34 41		
Support of Modocs in Indian Territory	1885	23	90		4,000 00		4,000 00	3,238 67		761 33
Do	1884			478 98		09	479 07	315 00		164 07
Do	1883			18 60			18 60		18 60	
Support of Molels	1885	23	82		3,000 00		3,000 00	2,538 78		461 22
Do	1884			93 40		252 49	345 89	88 00		257 89
Support of Moquis Pueblos	1883			77 64		16 53	94 17		94 17	
Support of Navajoes	1885	23	90		40,000 00		40,000 00	34,013 86		5,986 14
Do	1884					261 83	261 83			261 83
Do	1883			229 29			229 29		229 29	
Do	1881*	23	259, §4		2,260 92		2,260 92	2,260 92		
Support of Nez Perces	1885	23	82		3,500 00		3,500 00	3,490 00		10 00
Do	1884			105 00		277 73	382 73			382 73
Do	1883			9 95			9 95		9 95	
Support of Nez Perces of Joseph's Band	1885	23	90		20,000 00	16 07	20,016 07	17,917 87		2,098 20
Do	1884			1,547 85		33 16	1,581 01			1,581 01
Do	1883			228 48		2 59	231 07		231 07	
Do	1882*					11 81	11 81		11 81	
Do	1881*	23	246		7 42		7 42	7 42		
Support of Northern Cheyennes and Arapahoes	1885	23	83		46,000 00	288 69	46,288 69	42,812 95		3,475 74
Do	1884			739 50		382 71	1,122 21	49 00		1,073 21
Do	1883			5,729 23			5,729 23		5,729 23	
Do	1881*	23	95		4,348 35		4,348 35	4,238 35		110 00
Do	1879*			60 00			60 00			60 00
Support of Pawnees	1885	23	83		17,300 00	108 16	17,408 16	15,244 09		2,164 07
Do	1884			513 85		163 85	677 70	68 30		609 40

Do	1883			1,071 87			1,071 87		1,071 87	
Do	1881*	23	259, §4		93 95		93 95			
Support of Poncas	1885	23	83, 84		26,000 00	48 94	26,048 94	25,272 15		776 79
Do	1884			1,825 45		172 74	1,998 19			1,998 19
Do	1883			366 15			366 15	67	365 48	
Do	1882*					1 98	1 98		1 98	
Do	1882†					174 16	174 16	174 16		
Support of Pueblos of New Mexico	1883			1,566 77			1,566 77	130 70	1,436 07	
Support of Quapaws	1884	23	84		800 00		800 00	656 26		143 74
Do	1884			866 58			806 58	41 67		764 91
Do	1883			888 57			888 57		888 57	
Support of Qui-nai-elts and Quil-leh-utes	1885	23	90		4,000 00		4,000 00	3,452 01		547 99
Do	1884			1,441 22		261 48	1,702 70	805 77		896 93
Do	1883			753 35			753 35		753 35	
Support of Sacs and Foxes of the Missouri	1885	23	85		200 00		200 00	200 00		
Do	1884			34 00			34 00			34 00
Support of schools not otherwise provided for	1883			1,019 18		3 50	1,022 68	654 98	367 70	
Do	1882*	23	259, §4		55 84		55 84	55 84		
Do	1881*					137 64	137 64	137 64		
Support of Rogue Rivers	1875*	23	259, § 4		31 75		31 75	31 75		
Support of Shoshones and Bannocks	1885	23	86, 87		25,800 00		25,800 00	24,482 95		1,317 05
Do	1884			739 11		178 15	917 26			917 26
Do	1883			3,123 04			3,123 04		3,123 04	
Support of Shoshones in Nevada	1885	23	91		10,000 00		10,000 00	8,876 74		1,123 26
Support of Shoshones in Wyoming	1885	23	91,464		14,000 00		14,000 00	13,336 94		663 06
Do	1884			60 35			60 35			60 35
Do	1883			48 29			48 29		48 29	
Support of Sioux of Devil's Lake	1885	23	91		8,000 00	28 63	8,028 63	8,027 46		1 17
Do	1884					31 41	31 41			31 41
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1885	23	87		1,666,300 00	2,934 76	1,669,234 76	1,478,661 70		190,573 06
Do	1884			168,346 49		7,815 05	176,161 54	170,660 03		5,501 51
Do	1883			18,380 34		1,307 68	19,688 02	157 05	4,520 64	
Do	1882*	23	473		157 05	87 68	244 73	15,167 38	87 68	
Do	1881*	23	259, § 4		377 03		377 03	7 56		369 47
Support of Sioux, Medawakauton band	1885	23	87		10,000 00		10,000 00	9,280 00		720 00
Support of Sioux of Lake Traverse	1885	23	91		8,000 00		8,000 00	7,998 18		1 82
Do	1884			4 47		29 52	33 99			33 99
Support of Sioux, Yankton tribe	1885	23	88		40,000 00	1,745 95	41,745 95	41,732 30		13 65
Do	1884			11		165 48	165 59	165 59		
Do	1883			927 70			927 70		927 70	
Support of S'Klallams	1885	23	90		4,000 00		4,000 00	2,333 66		1,666 34
Do	1884			480 23		117 20	597 43			597 43
Do	1883			2 04			2 04		2 04	
Support of Tonkawas	1885	23	91		10,000 00	13 82	10,013 82	6,642 34		3,371 48
Support of Utahs, Tabequache band	1885	23	88		720 00		720 00	540 00		180 00
Do	1884			13 69			13 69			13 69
Do	1883			53 87			53 87		53 87	
Carried forward				12,644,771 91	7,344,007 36	162,364 07	20,151,143 34	6,394,275 48	115,462 94	13,641,404 92

* And prior years. † And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIAT ONS UNEXPEEDED June 30, 1884, *&c.*—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$12,644,771 91	$7,344,007 36	$162,364 07	$20,151,143 34	$6,394,275 48	$115,462 94	$13,641,404 92
Support of Walla Walla, Cayuse, and Umatilla tribes	1885	23	91	.....	7,000 00	45	7,000 45	6,968 30	.....	32 15
Do	1884	.....	.....	1,329 50	.....	4 99	1,334 49	140 00	.....	1,194 49
Do	1883	.....	.....	28 34	.....	.....	28 34	.....	28 34	.....
Do	1882	.....	.....	.....	.....	750 00	750 00	.....	750 00	.....
Support of Wichitas and other affiliated bands	1883	.....	.....	5 04	.....	.....	5 04	.....	5 04	.....
Support of Yakamas and other Indians	1885	23	91	.....	15,000 00	40 56	15,040 56	13,813 65	.....	1,226 91
Do	1884	.....	.....	89 46	.....	44 63	134 09	.....	.....	134 09
Do	1883	.....	.....	336 58	.....	.....	336 58	.....	336 58	.....
Support of Indian school near Arkansas City	1884	.....	.....	.....	.....	7 92	7 92	4 49	.....	3 43
Indian school building near Arkansas City	.....	.....	.....	2,418 30	.....	.....	2,418 30	2,416 90	.....	1 40
Additional beef, Indian service	1883	.....	.....	15,045 44	.....	.....	15,045 44	.....	15,045 44	.....
Appraisal and survey of Otoes and Missourias land (reimbursable)	.....	.....	.....	1,108 15	.....	.....	1,108 15	880 35	.....	227 80
Bridges, Santee Sioux and Ponca Reservation	.....	23	94	.....	12,000 00	.....	12,000 00	11,100 00	.....	900 00
Civilization of Winnebagoes	.....	.....	.....	513 10	.....	.....	513 10	364 00	.....	149 10
Commission on coal, White Mountain Reservation, Arizona	1885	23	95	.....	2,500 00	135 10	2,635 10	2,500 00	.....	135 10
Commissioners on condition of Indians in Alaska	.....	23	27	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Consolidating Indian agencies	1884	.....	.....	4,715 00	.....	.....	4,715 00	60 00	.....	4,655 00
Education of children in Alaska	.....	.....	.....	.....	(†)	.....	.....	.....	.....	.....
Expenses of special agents for Miamies of Indiana	.....	.....	.....	224 27	.....	.....	224 27	.....	224 27	.....
Expenses of the Ute Commission	.....	.....	.....	1,947 46	.....	.....	1,947 46	68 40	.....	1,879 06
Expenses of Chippewas (Turtle Mountain band) visiting Washington, D. C	.....	23	380	.....	500 00	.....	500 00	500 00	.....	.....
Gratuity to certain Ute Indians	.....	23	88	100 01	4,000 00	.....	4,100 01	4,000 00	.....	100 01
Holding a general council of Indians in the Indian Territory	1877*	23	259, §4	.....	968 06	.....	968 06	968 06	.....	.....
Homesteads for Indians	.....	23	96	.....	1,000 00	.....	1,000 00	395 50	.....	604 50
Homesteads for Seminoles in Florida	.....	23	95	.....	6,000 00	.....	6,000 00	400 00	.....	5,600 00
Irrigating ditches, Indian reservation	.....	23	94	.....	50,000 00	1,609 00	51,609 00	15,320 85	.....	36,288 15
Indian school buildings	.....	23	92	10,600 76	40,000 00	6,291 95	56,892 71	35,666 51	.....	21,226 20
Maintaining peace among and with the various tribes and bands of Indians	1873*	23	259, §4	1,205 78	6,469 17	.....	7,674 95	6,469 17	1,205 78	.....

Maintenance and education of Catherine and Sophia Germain				31 25			31 25	31 25		
Maintenance and education of Adelaide and Julia German		18	424	5,125 00	250 00		5,375 00	250 00		5,125 00
Maintenance and education of Helen and Heloise Lincoln		16	377	2,562 50	125 00		2,687 50			2,687 50
Negotiating with Sioux for modification of treaties				5,971 56			5,971 56	42 77	5,928 79	
Negotiating with Creeks, Seminoles, and Cherokees for modification of treaties		23	384		5,000 00		5,000 00			5,000 00
Payment of indebtedness incurred by S. H. Sweetland		23	212		100 00		100 00	100 00		
Payment for lands in Indian reservations in Washington Territory		23	246		1,521 00		1,521 00	1,521 00		
Payment to Pottawatomies, citizens				5,289 45			5,289 45			5,289 45
Payment to Flatheads on Jock's Reservation, right of way Northern Pacific Railroad Company		23	89		16,000 00		16,000 00	16.000 00		
Payment to citizens, Miamies of Kansas				751 69			751 69			751 69
Payment of indemnity of Poncas				8,703 14		168 35	8,871 49	4,560 31		4,311 18
Payment to Old Settlers or Western Cherokees		23	367	449 30	1,315 86		1,765 16	1,765 16		
Preventing liquor traffic, Indian reservations	1885	23	94		5,000 00		5,000 00	4,400 00		600 00
Provisions of Indians	1873*					2 82	2 82		2 82	
Payment to Ute Indians for individual improvements				9,100 00			9,100 00			9,100 00
Payment to certain Creek Indians for individual reserves sold		23	464		100 00		100 00	100 00		
Relief of J. B. Monteith		23	528		875 75		875 75	875 75		
Relief of settlers on Duck Valley Indian Reservation		23	677		5,400 00		5,400 00	5,400 00		
Relief of destitute Indians in Nevada				3,350 00			3,350 00			3,350 00
Reimbursement to Creek orphan fund				723 80			723 80	723 80		
Reimbursement to Osages for losses sustained				2,451 50			2,451 50	2,451 50		
Reimbursement to Capt. F. D. Baldwin		23	366		444 70		444 70	444 70		
Relief of destitute Indians		23	379		50,000 00		50,000 00			50,000 00
Removal and support of confederated bands of Utes		23	94	23,957 39	31,913 60	2,085 88	57,956 87	21,257 96		36,698 91
Removal and support of Otoes and Missourias				60,100 78		72 08	60,172 86	60,172 86		
Relief of Indians of Crow, Fort Belknap, Fort Peck, and Blackfeet agencies		23	516	28,977 89	50,000 00	3,839 63	82,847 52	44,465 62		38,381 90
Relief of Mary Dunnell		23	464		284 00		284 00			284 00
Reservation at head waters of the Mississippi				15,664 00			15,664 00	83		15,663 17
Survey of Indian reservations	1885	23	94		50,000 00	600 00	50,600 00	19,666 27		30,933 73
Do	1883			2,500 00			2,500 00	1,639 21	860 79	
Surveying allotments, Puyallup Reservation		23	88		3,000 00		3,000 00			3,000 00
Survey and appraisements of Omaha lands (reimbursable)		23	370,463		1,386 63		1,386 63			1,386 63
Carried forward				12,860,148 35	7,714,161 13	178,047 43	20,752,356 91	6,684,180 65	139,850 79	13,928,325 47

*And prior years.

† Twenty-five thousand dollars appropriated; transferred to appropriation, Interior Civil ledger, same title.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward	.....	.....	.....	$12,860,148 35	$7,714,161 13	$178,047 43	$20,752,356 91	$6,684,180 65	$139,850 79	$13,928,325 47
School building, Forest Grove, Oregon	.....	23	92	.....	20,000 00	.....	20,000 00	175 00	.....	19,825 00
School building and support of schools for Indians of Sioux Reservation in Dakota	.....	.....	.....	285 66	.....	262 41	548 07	548 07	.....	.....
Stock cattle for Indian industrial schools	1884	.....	.....	15,490 00	.....	370 00	15,860 00	11,569 25	.....	4,290 75
Stock cattle or sheep for Indian tribes	1884	.....	.....	28,940 56	.....	.....	28,940 56	28,436 50	.....	504 06
Stock cattle for Indian industrial schools	1885	23	91	.....	25,000 00	.....	25,000 00	3,665 00	.....	21,335 00
Taking census of North Carolina Cherokees	.....	23	246	.....	2,600 00	.....	2,600 00	2,600 00	.....	.....
Total Indians	.....	.....	.....	12,904,864 57	7,761,761 13	178,679 84	20,845,305 54	6,731,174 47	139,850 79	13,974,280 28
PENSIONS.										
Army pensions	1885	23	98	55,482,918 67	20,000,000 00	13,591,511 09	89,074,429 76	68,286,459 12	.....	20,787,970 64
Do	1882	23	473	.....	867 92	7,098 81	7,966 73	842 92	7,123 81	.....
Do	1881	23	258	.....	28 80	.....	28 80	28 80	.....	.....
Pay and allowances, Army pensions	1885	23	99	.....	290,000 00	36,807 48	326,807 48	285,000 00	.....	41,807 48
Do	1884	.....	.....	27,808 34	.....	4,254 11	32,062 45	.....	.....	32,062 45
Do	1883	.....	.....	10,160 96	.....	764 81	10,925 77	124 47	10,801 30	.....
Fees of examining surgeons, Army pensions	1885	23	99	.....	490,000 00	29,852 36	519,852 36	490,000 00	.....	29,852 36
Do	1884	.....	.....	3,700 46	.....	80,749 11	84,449 57	1 00	.....	84,448 57
Do	1883 1884	.....	.....	1 00	.....	.....	1 00	.....	.....	1 00
Do	1883	.....	.....	6,122 91	.....	10,822 05	16,944 96	5,560 15	.....	11,384 81
Do	1882*	.....	.....	.....	.....	55 00	55 00	.....	55 00	.....
Do	1881*	23	261	.....	100 50	.....	100 50	100 50	.....	.....
Contingent expenses, Army pensions	1885	23	99	.....	10,000 00	.....	10,000 00	159 68	.....	9,840 32
Do	1884	.....	.....	6 41	.....	1 72	8 13	.....	.....	8 13
Do	1883 1884	.....	.....	4,151 84	.....	.....	4,151 84	879 27	.....	3,272 57
Do	1883	.....	.....	15 71	.....	.....	15 71	.....	15 71	.....
Arrears of Army pensions	.....	.....	.....	371,221 47	.....	133,777 16	504,998 63	202,661 90	.....	302,336 73
Fees for vouchers, arrears of Army pensions	.....	.....	.....	982 40	.....	280 60	1,263 00	55 00	.....	1,208 00
Arrears of Navy pensions	.....	.....	.....	51,302 62	.....	5,476 44	56,779 06	10,000 00	.....	46,779 06
Fees for vouchers, arrears of Navy pensions	.....	.....	.....	111 30	.....	24 90	136 20	5 00	.....	131 20
Navy pensions	1885	.....	.....	1,103,927 57	.....	233,813 28	1,337,740 85	949,661 78	.....	388,079 07
Do	1882*	.....	.....	.....	.....	1,412 35	1,412 35	.....	1,412 35	.....
Pay and allowances, Navy pensions	1885	23	99	.....	10,000 00	546 75	10,546 75	3,500 00	.....	7,046 75
Do	1884	.....	.....	100 00	.....	512 23	612 23	.....	.....	612 23
Do	1883	.....	.....	7,429 70	.....	.....	7,429 70	.....	7,429 70	.....

Fees of examining surgeons, Navy pensions.	1885	23	99		10,000 00	264 80	10,264 80	7,150 00		3,114 80
Do	1884			1,900 00		2,327 25	4,227 25			4,227 25
Do	1883			1,376 32			1,376 32	430 20	946 12	
Navy pension fund		R.S.	1547	32,928 71	55 04		32,983 75			32,983 75
Total pensions				57,106,166 39	20,811,052 26	14,140,352 30	92,057,570 95	70,242,619 79	27,783 99	21,787,167 17
MILITARY ESTABLISHMENT.										
Three months' pay proper		23	66		3,671 00		3,671 00	3,671 00		
Pay of the Army	1880*			117,050 49			117,050 49		117 050 49	
Do	1881*			237,790 32			237,790 32	89,565 48	148 224 84	
Do	1882†					8,023 76	8,023 76	8,023 76		
Do	1882*	23	473		5,870 05	11,688 09	17,558 14	5,870 05	11,688 09	
Do	1883			217,250 84		37,898 99	255,149 83	126,140 18	129,009 65	
Do	1884			154,764 27		132,830 31	287,594 58	183,673 55		103,921 03
Do	1885	23	107,108		12,150,000 00	110,432 09	12,260,432 09	12,163,712 48		96,719 61
Pay of volunteers Mexican War	1871*	23	258,472,477		236 23		236 23	236 23		
Do	1871†					30	30	30		
Pay of mounted riflemen under J. C. Fremont	1871*	23	258		374 99		374 99	374 99		
Traveling expenses of California and Nevada volunteers	1881*	23	258		431 30		431 30	431 30		
Traveling expenses of California and Nevada volunteers prior to July 1, 1882		23	473,477		271 87		271 87	271 87		
Traveling expenses of First Michigan Cavalry prior to July 1, 1882		23	258		556 04		556 04	556 04		
Draft and substitute fund	1871*	23	258,477		111 86		111 86	111 86		
Collection and payment of bounty, &c., to colored soldiers and sailors	1883			1,010 52			1,010 52		1,010 52	
Collection and payment of bounty, prize money, &c., to colored soldiers and sailors	1884			1,400 00		126 38	1,526 38			1,526 38
Do	1885	23	222		2,250 00		2,250 00	1,600 00		650 00
Twenty percentum additional compensation prior to July 1, 1882		23	474,477		694 87		694 87	694 87		
Collecting, drilling, and organizing volunteers	1871*	23	258		334 96	3 38	338 34	334 96	3 38	
Preventing and suppressing Indian hostilities	1871*	23	477		19 06		19 06	19 06		
Artillery school at Fortress Monroe, Va.	1884					16	16			16
Do	1885	23	222		5,000 00		5,000 00	5,000 00		
Pay, transportation, services and supplies of Oregon and Washington volunteers in	1855 1856 1871*	23	474,477		2,135 80		2,135 80	2,135 80		
Pay of Military Academy	1883			26,245 20			26,245 20	300 00	25,945 20	
Do	1884			10,513 73			10,513 73	1,000 00		9,513 73
Do	1885	23	6,7		228,218 50		228,218 50	202,000 00		26,218 50
Allowance for reduction of wages under eight-hour law prior to July 1, 1882		23	473		141 02		141 02	141 02		
Carried forward				766,025 37	12,400,317 55	301,003 46	13,467,346 38	12,795,864 80	432,932 17	238,549 41

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$766,025 37	$12,400,317 55	$301,003 46	$13,467,346 38	$12,795,864 80	$432,932 17	$238,549 41
Bounty to volunteers, their widows and legal heirs	1871*	23	220,458,472	.....	167,953 25	894 94	168,848 19	167,953 25	894 94	.....
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers	.....	21	283	.....	8,000 00	.....	8,000 00	8,000 00	.....	.....
Transportation of officers and their baggage	1871*	23	474	.....	13 92	63 82	77 74	13 92	63 82	.....
Extra pay to officers and men who served in the Mexican War	.....	20	316	.....	13,105 00	150 00	13,255 00	13,255 00	.....	.....
Pay of two and three years volunteers	1871†	.....	.....	.....	.....	190 85	190 85	190 85	.....	.....
Do	1871*	23	220,458,472	26,901 44	95,264 76	4,671 29	126,837 49	122,166 20	4,671 29	.....
Subsistence of the Army	1882‡	23	474,477	.....	5,646 29	2,866 36	8,512 65	5,625 29	2,866 36	21 00
Do	1882†	.....	.....	.....	.....	133 70	133 70	133 70	.....	.....
Do	1883	.....	.....	99,654 24	.....	1,942 38	101,596 62	14,747 04	86,849 58	.....
Do	1884‡	.....	.....	.....	.....	1 56	1 56	.....	1 56	.....
Do	1884	.....	.....	458,703 09	.....	13,761 73	472,464 82	2,570 06	.....	469,894 76
Do	1885	23	108	.....	1,900,000 00	8,974 15	1,908,974 15	1,895,448 56	.....	13,525 59
Regular supplies, Quartermaster's Department	1879	.....	.....	267 75	.....	.....	267 75	.....	.....	267 75
Do	1880	.....	.....	2,630 25	.....	.....	2,630 25	2,630 25	.....	.....
Do	1881‡	23	258	.....	5,681 84	.....	5,681 84	5,681 84	.....	.....
Do	1883*	23	474,477	.....	2,176 75	2,346 18	4,522 93	1,928 23	2,394 70	200 00
Do	1882†	.....	.....	.....	.....	1,802 43	1,802 43	1,802 43	.....	.....
Do	1882 / 1883	23	243	.....	432 00	.....	432 00	432 00	.....	.....
Do	1883	.....	.....	20,304 16	.....	109 57	20,413 73	272 90	20,140 83	.....
Do	1884	.....	.....	142,653 02	.....	84,672 06	227,325 08	149,440 37	.....	77,884 71
Do	1885	23	109	.....	2,900,000 00	101,366 57	3,001,366 57	2,997,518 72	.....	3,847 85
Incidental expenses, Quartermaster's Department	1878	.....	.....	1,459 87	.....	.....	1,459 87	.....	.....	1,459 87
Do	1881*	23	258	.....	13,023 99	.....	13,023 99	12,986 89	.....	37 10
Do	1882*	23	474,476	.....	3,171 08	2,590 70	5,761 78	3,171 08	2,590 70	.....
Do	1882†	.....	.....	.....	.....	300 95	300 95	300 95	.....	.....
Do	1883	.....	.....	27,935 47	.....	412 76	28,348 23	2,860 64	25,487 59	.....
Do	1884	23	242	146 56	25,093 75	9,508 86	34,749 17	25,730 20	.....	9,018 97
Do	1885	23	110,454	.....	690,396 60	177 00	690,573 60	690,550 60	.....	23 00
Barracks and quarters	1882†	.....	.....	.....	.....	8,912 09	8,912 09	8,912 09	.....	.....
Do	1882*	23	243,474,477	.....	3,480 14	1,730 18	5,210 32	3,180 14	1,730 18	300 00
Do	1883‡	.....	.....	.....	.....	297 50	297 50	297 50	.....	.....
Do	1883	.....	.....	3,734 51	.....	1,226 08	4,960 59	3,137 40	1,823 19	.....
Do	1884	.....	.....	1,652 27	.....	1,879 17	3,531 44	2,908 24	.....	623 20

Do	1885	23	110		700,000 00	50,030 13	750,030 13	749,846 49		183 64
Fifty per centum of arrears of Army transportation due certain land-grant railroads	1881*	23	261		15,333 86		15,333 86	15,321 38		12 48
Do	1882*	23	474		12,805 95		12,805 95	12,805 95		
Do	1883			25,897 16			25,897 16	15,160 31	10,736 85	
Do	1884			104,792 21		1 21	104,793 42	71,096 23		33,697 19
Do	1885	23	110		125,000 00		125,000 00	33,697 84		91,302 16
Transportation of the Army and its supplies	1882†					39,637 01	39,637 01	39,637 01		
Do	1882*	23	454	356,470 71	2,800 00	14,140 28	373,410 99	6,767 75	366,643 24	
Do	1883‡					163 00	163 00	163 00		
Do	1883			95,776 91		9,527 63	105,304 54	6,599 15	98,705 39	
Do	1884			89,554 25		141,136 03	230,690 28	117,331 36		113,358 92
Do	1885	23	110		3,000,000 00	2,784 34	3,002,784 34	3,002 762 84		21 50
Transportation of the Army and its supplies, Pacific Railroads	1882*	20	390		80,919 26		80,919 26	80,919 26		
Do	1883	20	390		142,384 60		142,384 60	142,384 60		
Do	1884	20	390		446,159 28	36 36	446,195 64	446,195 64		
Do	1885	20	390		46,351 94		46,351 94	46,351 94		
Horses for cavalry and artillery	1882	23	474,477		9,488 00	1,187 75	10,675 75	9,488 00	1,187 75	
Do	1883			5,121 46		1,370 00	6,491 46		6,491 46	
Do	1884			18,499 53		1,236 04	19,735 57	19,320 00		415 57
Do	1885	23	111		200,000 00	6,428 76	206,428 76	205,766 36		662 40
Clothing, camp and garrison equipage	1882†					1,930 40	1,930 40	1,930 40		
Do	1882*	23	474,477		89 21	3,356 63	3,445 84	79 28	3,366 56	
Do	1883			125 20		1,541 81	1,667 01	192 50	1,474 51	
Do	1884			46,681 98		89,744 35	136,426 33	136,422 78		3 55
Do	1885	23	111		1,400,000 00	74,162 30	1,474,162 30	1,474,134 78		27 52
National cemeteries	1882*	23	474		1 50	152 24	153 74	1 50	152 24	
Do	1883			1,052 38		120 33	1,172 71	122 10	1,050 61	
Do	1884			11,022 02		1,389 80	13,311 82	13,227 65		84 17
Do	1885	23	219		100,000 00		100,000 00	98,355 80		1,644 20
Pay of superintendents, National cemeteries	1883			725 69			725 69		725 69	
Do	1884			496 00		281 50	777 50	135 00		642 50
Do	1885	23	219		60,440 00		60,440 00	60,219 33		220 67
Headstones for graves in private cemeteries				37,964 00			37,964 00	29,705 72		8,258 28
Philadelphia National cemetery, Pa		23	219,458		22,000 00		22,000 00	22,000 00		
Cypress Hill National cemetery near Brooklyn, N. Y		23	219		15,600 00		15,600 00	15,600 00		
Carson City National cemetery, Nevada		23	219		1,000 00		1,000 00	1,000 00		
Fort Gratiot National cemetery, Michigan		23	219		3,000 00		3,000 00	15 00		2,985 00
Medical and Hospital Department	1881*	23	258		359 43		359 43	359 43		
Do	1882	23	243,473		1,015 66	17 25	1,032 91	563 66	17 25	452 00
Do	1883			652 83		28 00	680 83	509 60	171 23	
Do	1884			15,296 61		9,811 79	25,108 40	1,721 26		23,387 14
Do	1885	23	111		225,000 00	14,994 18	239,994 18	236,787 35		3,206 83
Medical and surgical history						8,497 35	8,497 35	8,497 35		
Medical Museum and library	1884					133 88	133 88	133 88		
Do	1885	23	112		15,000 00	6,670 99	21,670 99	21,652 24		18 75
Carried forward				2,363,096 94	24,858,505 61	1,032,497 68	28,254,100 23	26,084,692 86	1,073,169 69	1,096,237 68

*And prior years. †And prior years transfer account. ‡Transfer account.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward				$2,363,096 94	$24,858,505 61	$1,032,497 68	$28,254,100 23	$26,084,692 86	$1,073,169 69	$1,096,237 68
Artificial limbs	1881*	23	258		4 00		4 00	4 00		
Do	1882*					50 00	50 00		50 00	
Do	1884			8,966 03		6,845 55	15,811 58	8,368 89		7,442 69
Do	1885	23	220		100,000 00	24,004 97	124,004 97	122,004 97		2,000 00
Trusses for disabled soldiers		R. S.	1,178		5,169 05	9,830 95	15,000 00	15,000 00		
Appliances for disabled soldiers	1883			1,673 75			1,673 75		1,673 75	
Do	1884			984 00		234 00	1,218 00	4 00		1,214 00
Do	1885	23	220		2,000 00	896 50	2,896 50	1,896 50		1,000 00
Rock Island Bridge, Rock Island, Ill	1882*	23	474		48 00		48 00	48 00		
Do	1885	23	215		9,250 00		9,250 00	9,250 00		
Rock Island Arsenal, Rock Island, Ill		23	215		197,500 00		197,500 00	197,500 00		
Frankford Arsenal, Philadelphia, Pa	1885	23	215		4,700 00		4,700 00	4,700 00		
Springfield Arsenal, Springfield, Mass	1883			91 68			91 68		91 68	
Do	1885	23	215		15,000 00		15,000 00	15,000 00		
Benicia Arsenal, Benicia, Cal	1885	23	215		4,055 00		4,055 00	4,055 00		
San Antonio Arsenal, San Antonio, Tex		23	215		13,150 00		13,150 00	13,150 00		
Construction and repair of hospitals	1882					71 41	71 41		71 41	
Do	1882†					1,270 76	1,270 76	1,270 76		
Do	1883			894 16		94 05	988 21		988 21	
Do	1883‡					55 50	55 50	55 50		
Do	1884			7 52		563 61	571 13	94 05		477 08
Do	1885	23	111		100 000 00	4,409 68	104,409 68	104,409 68		
Testing machine	1883			3 89			3 89		3 89	
Do	1884					658 77	658 77			658 77
Do	1885	23	112		10,000 00		10,000 00	10,000 00		
Torpedoes for harbor defenses	1885	23	158		100,000 00		100,000 00	58,500 00		41,500 00
Machine guns	1884			20,000 00			20,000 00	20,000 00		
Do	1885	23	159		20,000 00		20,000 00	20,000 00		
Ordnance service	1883			1,884 94			1,884,94		1,884 94	
Do	1884			8,320 08		1,032 32	9 352 40	1,142 25		8,210 15
Do	1885	23	112		100,000 00		100,000 00	100,000 00		
Ordnance, ordnance stores and supplies	1883			178 27			178 27		178 27	
Do	1884					511 88	511 88			511 88
Do	1885	23	112		400,000 00		400,000 00	400,000 00		
Powder and projectiles, proceeds of sales		21	468	3,119 67	76 00		3,195 67	3,143 11		52 56
Ordnance material, proceeds of sales		18	388	467,289 22	119,014 81	4,408 32	590,712 35	78,366 33		512,346 02
Manufacture or purchase of magazine guns				13,750 00			13,750 00	12,495 00		1,255 00
Board of fortifications or other defenses		23	434		40,000 00		40,000 00	5,000 00		35,000 00
Manufacture of arms at National Armories	1885	23	112		400,000 00		400,000 00	400,000 00		

Arming and equipping the militia	.....	R. S.	1661	203,116 40	200,000 00	44,381 93	447,498 33	181,138 63	.....	266,359 70
Repairs of arsenals	1883	.....	.....	26	.....	.....	26	.....	26	.....
Do	1885	23	215	.....	30,000 00	.....	30,000 00	30,000 00	.....	.....
Powder depot, Dover, N. J	...	23	215	.....	40,000 00	.....	40,000 00	40,000 00	.....	.....
Proving ground, Sandy Hook, N. J	1885	23	215	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Armament of fortifications	1883	.....	.....	131 17	.....	.....	131 17	.....	131 17	.....
Do	1884	.....	.....	162,894 27	.....	5,324 00	168,218 27	79,803 40	.....	88,414 87
Do	1885	23	159	.....	400,000 00	.....	400,000 00	233,811 00	.....	166,189 00
Current and ordinary expenses, United States Military Academy	1885	23	7,9	.....	53,945 00	.....	53,945 00	53,945 00	.....	.....
Do	1885 1886	23	299	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Miscellaneous items and incidental expenses, United States Military Academy	1883	.....	.....	113 71	.....	.....	113 71	.....	113 71	.....
Do	1884	.....	.....	.....	.....	219 88	219 88	.....	.....	219 88
Do	1885	23	9	.....	15,520 00	.....	15,520 00	15,520 00	.....	.....
Buildings and grounds, United States Military Academy	1883	.....	.....	5 76	.....	.....	5 76	.....	5 76	.....
Do	1884	.....	.....	.....	.....	3 05	3 05	.....	.....	3 05
Do	1885	23	9	.....	15,870 00	.....	15,870 00	15,870 00	.....	.....
Do	1885 1886	23	299	.....	1,300 00	.....	1,300 00	1,300 00	.....	.....
Fort Scammel, Maine	.....	.....	.....	181 30	.....	.....	181 30	.....	.....	181 30
Fort Lazaretto Point, Maryland	.....	.....	.....	13,000 00	.....	.....	13,000 00	.....	13,000 00	.....
Fort St. Philip, Mississippi River, Louisiana	.....	.....	.....	9 33	.....	.....	9 33	.....	.....	9 33
Fort Brown, Texas	.....	.....	.....	25,000 00	.....	.....	25,000 00	.....	.....	25,000 00
Fort Duncan, Texas	.....	.....	.....	10,000 00	.....	.....	10,000 00	.....	10,000 00	.....
Fort Pulaski, Savannah River, Georgia	.....	.....	.....	34 43	.....	.....	34 43	.....	.....	34 43
Fort Marion, Florida	.....	23	159	.....	5,000 00	.....	5,000 00	3,700 00	.....	1,300 00
Ringgold Barracks	.....	.....	.....	9 00	.....	.....	9 00	.....	9 00	.....
Preservation and repair of fortifications	1882*	23	474	.....	210 00	.....	210 00	210 00	.....	.....
Do	1883	.....	.....	10,914 00	.....	.....	10,914 00	.....	10,914 00	.....
Do	1884	.....	.....	6,303 69	.....	646 76	6,950 45	.....	.....	6,950 45
Do	1885	23	158	.....	175,000 00	.....	175,000 00	173,500 00	.....	1,500 00
Engineer depot at Willets Point, New York	1885	23	112	.....	5,200 00	.....	5,200 00	5,200 00	.....	.....
Steam launch or tug at harbor of refuge, Lake Huron, Michigan	.....	.....	.....	10,000 00	.....	.....	10,000 00	.....	.....	10,000 00
Improving harbor at—										
Belfast, Me	.....	.....	.....	2,800 00	.....	.....	2,800 00	.....	.....	2,800 00
Portland, Me	.....	23	133	.....	30,000 00	.....	30,000 00	23,800 00	.....	6,200 00
Rockland, Me	.....	23	133	.....	40,000 00	.....	40,000 00	24,500 00	.....	15,500 00
Bangor and Penobscot River, Maine	.....	23	133	.....	20,000 00	.....	20,000 00	700 00	.....	19,300 00
Breakwater at mouth of Saco River, Maine	.....	23	133	.....	15,000 00	.....	15,000 00	7,800 00	.....	7,200 00
Portsmouth, N. H	.....	23	133	5,000 00	20,000 00	.....	25,000 00	10,800 00	.....	14,200 00
Burlington, Vt	.....	23	133	.....	50,000 00	.....	50,000 00	42,000 00	.....	8,000 00
Lynn, Mass	.....	.....	.....	55,000 00	.....	.....	55,000 00	50,000 00	.....	5,000 00
Boston Mass	.....	23	133	25,383 30	5,000 00	.....	30,383 30	20,000 00	.....	10,383 30
Hyannis, Mass	.....	.....	.....	260 82	.....	.....	260 82	260 82	.....	.....
Carried forward	.....	.....	.....	3,420,417 59	27,626,517 47	1,138,011 57	32,184,946 63	28,710,009 75	1,112,285 74	2,362,651 14

*And prior years. †And prior years transfer account. ‡Transfer account.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balance of appropriations, June 30, 1865.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$3,420,417 59	$27,626,517 47	$1,138,011 57	$32,184,946 63	$28,710,009 75	$1,112,285 74	$2,362,651 14
Improving harbor at—										
Nantucket, Mass	.....	23	133	5,000 00	10,000 00	.....	15,000 00	5,500 00	.....	9,500 00
Newburyport, Mass	.....	23	133	.....	40,000 00	.....	40,000 00	25,000 00	.....	15,000 00
Scituate, Mass	.....	23	133	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Plymouth, Mass	.....	23	133	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Provincetown, Mass	.....	23	133	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving harbor at Wareham, Mass	.....	23	133	.....	10,000 00	.....	10,000 00	6,000 00	.....	4,000 00
Improving harbor of refuge at Wood's Holl, Mass	.....	23	133	.....	25,000 00	.....	25,000 00	25,000 00	.....	.....
Improving harbor of refuge at Sandy Bay, Cape Ann, Massachusetts	.....	23	133	.....	100,000 00	.....	100,000 00	8,000 00	.....	92,000 00
Improving harbor at—										
Block Island, R. I	.....	23	133	.....	15,000 00	.....	15,000 00	8,000 00	.....	7,000 00
Newport, R. I	.....	23	133	.....	20,000 00	.....	20,000 00	16,000 00	.....	4,000 00
Bridgeport, Conn	.....	23	133	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Breakwater at New Haven, Conn	.....	23	133	.....	40,000 00	.....	40,000 00	40,000 00	.....	.....
Improving harbor at—										
New Haven, Conn	.....	23	133	.....	10,000 00	.....	10,000 00	5,000 00	.....	5,000 00
New London, Conn	.....	23	133	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Norwalk, Conn	.....	23	134	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Stonington, Conn	.....	23	134	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Black Rock, Conn	.....	23	134	.....	20,000 00	.....	20,000 00	15,000 00	.....	5,000 00
Buffalo, N. Y	.....	23	134	60,000 00	100,000 00	.....	160,000 00	103,000 00	.....	57,000 00
Buttermilk Channel, New York	.....	23	134	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Canarsie Bay, New York	.....	23	134	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Sheepshead Bay, New York	.....	23	134	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Charlotte, N. Y	.....	23	134	2,000 00	20,000 00	.....	22,000 00	18,000 00	.....	4,000 00
Dunkirk, N. Y	.....	23	134	.....	10,000 00	.....	10,000 00	9,000 00	.....	1,000 00
Flushing Bay, New York	.....	23	134	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Gowanus Bay, New York	.....	23	134	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Great Sodus Bay, New York	.....	23	134	3,000 00	10,000 00	.....	13,000 00	12,000 00	.....	1,000 00
Little Sodus Bay, New York	.....	23	134	3,000 00	10,000 00	.....	13,000 00	12,000 00	.....	1,000 00
Greenport, N. Y	.....	23	134	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Oak Orchard, N. Y	.....	23	134	3,000 00	5,000 00	.....	8,000 00	8,000 00	.....	.....
Ogdensburg, N. Y	.....	23	134	.....	15,000 00	.....	15,000 00	10,000 00	.....	5,000 00
Oswego, N. Y	.....	23	134	19,841 60	80,000 00	.....	99,841 60	99,841 60	.....	.....
Rondout, N. Y	.....	23	134	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....
Breakwater Rouse's Point, Lake Champlain, N. Y	.....	23	134	.....	35,000 00	.....	35,000 00	1,350 00	.....	33,650 00

Saugerties, N. Y	.....	23	134	.....	5,000 00	.....	5,000 00	500 00	.....	4,500 00
Port Chester, N. Y.	.....	.....	.....	15,350 00	.....	.....	15,350 00	15,350 00	.....	.....
Echo Harbor, New Rochelle, N. Y	.....	.....	.....	3,000 00	.....	.....	3,000 00	.....	.....	3,000 00
New Rochelle, N. Y	.....	.....	.....	15,000 00	.....	.....	15,000 00	.....	.....	15,000 00
Improving channel between Staten Island and New Jersey	.....	23	134	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving harbor at—										
Raritan Bay, New Jersey	.....	23	134	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....
Erie, Pa	.....	23	134	11,500 00	50,000 00	.....	61,500 00	4,000 00	.....	57,500 00
Improving ice harbor at—										
Marcus Hook, Pennsylvania	.....	.....	.....	20,000 00	.....	.....	20,000 00	15,000 00	.....	5,000 00
New Castle, Del	.....	23	134	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving harbor at—										
Delaware Breakwater, Delaware	.....	23	134	.....	75,000 00	.....	75,000 00	20,000 00	.....	55,000 00
Wilmington, Del	.....	23	134	1,000 00	25,000 00	.....	26,000 00	11,000 00	.....	15,000 00
Improving ice harbor at Reedy Island Del	.....	.....	.....	17,500 00	.....	.....	17,500 00	.....	.....	17,500 00
Improving harbor at—										
Entrance of St. Jerome's Creek, Maryland	.....	23	138	.....	15,000 00	.....	15,000 00	13,000 00	.....	2,000 00
Baltimore, Md	.....	23	134	55,000 00	250,000 00	.....	305,000 00	305,000 00	.....	.....
Annapolis, Md	.....	.....	.....	9,205 98	.....	.....	9,205 98	.....	.....	9,205 98
Breton Bay, Maryland	.....	23	134	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Washington and Georgetown, D. C	.....	.....	.....	22,226 73	.....	.....	22,226 73	8,000 00	.....	14,226 73
Norfolk, Va	.....	23	134	.....	75,000 00	.....	75,000 00	28,000 00	.....	47,000 00
Beaufort, N. C	.....	23	139	15,000 00	20,000 00	.....	35,000 00	28,100 00	.....	6,900 00
Charleston, S. C	.....	23	135	.....	250,000 00	.....	250,000 00	146,000 00	.....	104,000 00
Georgetown, S. C	.....	23	135	7,000 00	5,000 00	.....	12,000 00	7,900 00	.....	4,100 00
Brunswick, Ga	.....	23	135	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Savannah, Ga	.....	23	135	.....	200,000 00	.....	200,000 00	146,000 00	.....	54,000 00
Cumberland Sound, Georgia and Florida	.....	23	135	.....	75,000 00	.....	75,000 00	75,000 00	.....	.....
Improving Apalachicola Bay, Florida	.....	23	135	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving harbor at—										
Pensacola, Fla	.....	23	135	.....	55,000 00	.....	55,000 00	35,000 00	.....	20,000 00
Cedar Keys, Fla	.....	23	135	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Tampa Bay, Florida	.....	23	135	.....	20,000 00	.....	20,000 00	10,000 00	.....	10,000 00
Improving harbor and river at Mobile, Ala	.....	23	135	.....	200,000 00	.....	200,000 00	135,000 00	.....	65,000 00
Improving Aransas Pass and Bay, Texas	.....	23	135	.....	100,000 00	.....	100,000 00	100,000 00	.....	.....
Improving harbor at—										
Brazos Santiago, Tex	.....	23	135	.....	25,000 00	.....	25,000 00	25,000 00	.....	.....
Passo Caballo, Texas	.....	23	135	.....	50,000 00	.....	50,000 00	45,000 00	.....	5,000 00
Improving Sabine Pass, Texas	.....	23	135	.....	200,000 00	.....	200,000 00	150,002 10	.....	49,997 90
Improving harbor at—										
New Orleans, La	.....	.....	.....	76,836 25	.....	4,392 48	81,228 73	81,228 73	.....	.....
Ashtabula, Ohio	.....	23	135	.....	22,500 00	.....	22,500 00	12,500 00	.....	10,000 00
Black River, Ohio	.....	23	135	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Cleveland, Ohio	.....	23	135	12,997 00	100,000 00	.....	112,997 00	13,000 00	.....	99,997 00
Improving harbor of refuge near Cincinnati, Ohio	.....	23	135	15,600 00	17,000 00	.....	32,600 00	11,500 00	.....	21,100 00
Improving harbor at Fairport, Ohio	.....	23	135	300 00	10,000 00	.....	10,300 00	9,500 00	.....	800 00
Improving ice harbor at mouth of Muskingum River, Ohio	.....	23	135	5,000 00	50,000 00	.....	55,000 00	55,000 00	.....	.....
Carried forward	.....	.....	.....	3,818,775 15	30,256,017 47	1,142,404 05	35,217,196 67	30,802,282 18	1,112,285 74	3,302,628 75

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriatins June 30, 1885.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$3,818,775 15	$30,256,017 47	$1,142,404 05	$35,217,196 67	$30,802,282 18	$1,112,285 74	$3,302,628 75
Improving harbor at—										
Huron, Ohio	.....	23	135	.....	7,500 00	.....	7,500 00	7,500 00	.....	.....
Sandusky, Ohio	.....	23	135	500 00	20,000 00	.....	20,500 00	10,500 00	.....	10,000 00
Toledo, Ohio	.....	23	136	7,000 00	45,000 00	.....	52,000 00	27,000 00	.....	25,000 00
Michigan City, Ind	.....	23	136	.....	50,000 00	.....	50,000 00	35,000 00	.....	15,000 00
Rock Island, Ill	.....	.....	.....	6,000 00	.....	.....	6,000 00	6,000 00	.....	.....
Calumet, Ill	.....	23	136	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....
Chicago, Ill	.....	23	136	.....	100,000 00	77 76	100,077 76	100,000 00	.....	77 76
Waukegan, Ill	.....	23	136	.....	20,000 00	.....	20,000 00	18,000 00	.....	2,000 00
Au Sable, Mich	.....	.....	.....	4,900 55	.....	.....	4,900 55	1,000 00	.....	3,900 55
Improving ice harbor of refuge, Belle River, Mich	.....	23	136	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving harbor at—										
Black Lake, Mich	.....	23	136	.....	15,000 00	.....	15,000 00	13,000 00	.....	2,000 00
Charlevoix and entrance to Pine Lake, Michigan	.....	23	136	.....	10,000 00	.....	10,000 00	8,000 00	.....	2,000 00
Pentwater, Mich	.....	23	136	.....	15,000 00	.....	15,000 00	12,000 00	.....	3,000 00
Cheboygan, Mich	.....	23	136	.....	5,000 00	.....	5,000 00	1,000 00	.....	4,000 00
Frankfort, Mich	.....	23	136	.....	5,000 00	.....	5,000 00	3,000 00	.....	2,000 00
Grand Haven, Mich	.....	23	136	.....	50,000 00	.....	50,000 00	35,000 00	.....	15,000 00
Improving harbor of refuge, Lake Huron, Michigan	.....	23	136	.....	75,000 00	.....	75,000 00	75,000 00	.....	.....
Improving harbor at—										
Ludington, Mich	.....	23	136	.....	10,000 00	.....	10,000 00	7,000 00	.....	3,000 00
Manistee, Mich	.....	23	136	.....	10,000 00	.....	10,000 00	6,000 00	.....	4,000 00
Muskegon, Mich	.....	23	136	.....	20,000 00	.....	20,000 00	15,000 00	.....	5,000 00
Improving harbor of refuge, Grand Marais, Mich	.....	23	136	4,000 00	35,000 00	.....	39,000 00	24,000 00	.....	15,000 00
Improving harbor at—										
Ontonagon, Mich	.....	23	136	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Saint Joseph, Mich	.....	23	136	5,000 00	15,000 00	.....	20,000 00	5,000 00	.....	15,000 00
Marquette, Mich	.....	23	136	6,000 00	5,000 00	.....	11,000 00	.....	.....	11,000 00
Saugatuck, Mich	.....	23	136	.....	4,000 00	.....	4,000 00	2,000 00	.....	2,000 00
South Haven, Mich	.....	23	136	.....	7,500 00	.....	7,500 00	1,500 00	.....	6,000 00
Improving harbor at White River, Michigan	.....	23	136	.....	10,000 00	.....	10,000 00	7,000 00	.....	3,000 00
Improving harbor of refuge at Portage Lake, Michigan	.....	23	136	.....	12,500 00	.....	12,500 00	7,500 00	.....	5,000 00
Improving harbor at—										
Thunder Bay, Michigan	.....	.....	.....	2,144 78	.....	.....	2,144 78	.....	.....	2,144 78

Manistique, Mich				2,000 00			2,000 00			2,000 00
Improving Eagle Harbor, Michigan				3,500 00			3,500 00	1,500 00		2,000 00
Improving harbor at—										
Ahnapee, Wis		23	136		15,000 00		15,000 00	15,000 00		
Green Bay, Wis		23	136		10,000 00		10,000 00	5,000 00		5,000 00
Kenosha, Wis		23	137		5,000 00		5,000 00	4,000 00		1,000 00
Kewaunee, Wis		23	137		18,000 00		18,000 00	8,000 00		10,000 00
Manitowoc, Wis		23	137		15,000 00		15,000 00	15,000 00		
Menomonee, Wis		23	137		10,000 00		10,000 00	8,000 00		2,000 00
Improving harbor of refuge at Milwaukee Bay, Wisconsin		23	137		85,000 00		85,000 00	71,000 00		14,000 00
Improving harbor at—										
Oconto, Wis		23	137		15,000 00		15,000 00	10,000 00		5,000 00
Pensaukee, Wis		23	137		5,000 00		5,000 00			5,000 00
Port Washington, Wis		23	137		10,000 00		10,000 00	10,000 00		
Racine, Wis		23	137		7,000 00		7,000 00	4,000 00		3,000 00
Dredging Superior Bay, Wisconsin		23	137		45,000 00		45,000 00	38,000 00		7,000 00
Improving harbor at—										
Sheboygan, Wis		23	137		28,000 00		28,000 00	15,000 00		13,000 00
Improving harbor of refuge at entrance of Sturgeon's Bay Canal, Wisconsin		23	137		10,000 00		10,000 00	7,000 00		3,000 00
Improving harbor at—										
Two Rivers, Wis		23	137		8,000 00		8,000 00	6,000 00		2,000 00
Milwaukee, Wis				10,000 00			10,000 00	1,000 00		9,000 00
Improving harbor of refuge at Lake Pepin, Wisconsin and Minnesota		23	137	20,000 00	15,000 00		35,000 00	7,000 00		28,000 00
Improving harbor at—										
Duluth, Minn		23	137		45,000 00		45,000 00	35,000 00		10,000 00
Grand Marais, Minn		23	137		10,000 00		10,000 00	8,000 00		2,000 00
Completing ice-harbor at Dubuque, Iowa		23	137		20,000 00		20,000 00	12,000 00		8,000 00
Improving harbor at—										
San Francisco, Cal				3,828 57			3,828 57			3,828 57
Humboldt, Cal		23	137		62,500 00		62,500 00	5,000 00		57,500 00
Oakland, Cal		23	137	37,000 00	139,600 00		176,600 00	99,600 00		77,000 00
Wilmington, Cal		23	137		50,000 00		50,000 00	20,000 00		30,000 00
Redwood, Cal		23	137		3,000 00		3,000 00			3,000 00
Yaquina Bay, Oregon		23	137		50,000 00		50,000 00	49,000 00		1,000 00
Improving entrance to Coos Bay and Harbor, Oregon		23	137		30,000 00		30,000 00	30,000 00		
Improving Lubec Channel, Maine		23	137	7,000 00	10,000 00		17,000 00	17,000 00		
Improving Mooseabec Bar, Maine		23	137		10,000 00		10,000 00	700 00		9,300 00
Improving Cocheco River, New Hampshire		23	137		28,000 00		28,000 00	18,500 00		9,500 00
Improving Merrimac River, Massachusetts		23	137		3,500 00		3,500 00	3,500 00		
Improving Taunton River, Massachusetts		23	137		26,500 00		26,500 00	7,000 00		19,500 00
Improving Otter Creek, Vermont				2,000 00			2,000 00	2,000 00		
Improving Providence River and Narragansett Bay, Rhode Island		23	137		85,000 00		85,000 00	85,000 00		
Improving Pawtucket River, Rhode Island		23	138	440 78	50,000 00		50,440 78	1,940 78		48,500 00
Carried forward				3,940,089 83	31,763,617 47	1,142,481 81	36,846,189 11	31,886,022 96	1,112,285 74	3,847,880 41

Payment to Hartford and New York Transportation Company for improving Connecticut River. Transferred to Treasury ledger, $6,479.32.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$3,940,089 83	$31,763,617 47	$1,142,481 81	$36,846,189 11	$31,886,022 96	$1,112,285 74	$3,847,880 41
Improving Housatonic River, Connecticut	.....	23	138	.....	2,500 00	.....	2,500 00	.....	.....	2,500 00
Improving Thames River, Connecticut	.....	23	138	.....	25,000 00	.....	25,000 00	15,000 00	.....	10,000 00
Improving Connecticut River, Connecticut	.....	23	138	16,254 18	35,000 00	.....	51,254 18	36,881 46	.....	14,372 72
Improving Connecticut River between Hartford and Holyoke, Conn	.....	.....	.....	10,000 00	.....	.....	10,000 00	.....	.....	10,000 00
Removing obstructions in East River and Hell Gate, New York	.....	23	138	8,000 00	360,000 00	.....	368,000 00	128,000 00	.....	240,000 00
Deepening Gedney's Channel, Sandy Hook Bar, New York	.....	23	138	.....	200,000 00	.....	200,000 00	17,500 00	.....	182,500 00
Improving Grass River, Massena, N. Y	.....	.....	.....	2,500 00	.....	.....	2,500 00	.....	.....	2,500 00
Improving Hudson River, New York	.....	23	138	8,000 00	30,000 00	.....	38,000 00	8,000 00	.....	30,000 00
Improving Newton Bay and Creek, New York		23	138	.....	20,000 00	.....	20,000 00	15,000 00	.....	5,000 00
Improving Niagara River, New York	.....	.....	.....	500 00	.....	.....	500 00	500 00	.....	400,000 00
Improving Harlem River, New York	.....	.....	.....	400,000 00	.....	.....	400,000 00	.....	.....	14,000 00
Improving Maurice River, New Jersey	.....	23	138	3,000 00	17,000 00	.....	20,000 00	6,000 00	.....	1,000 00
Improving Manasquan River, New Jersey	.....	.....	.....	1,000 00	.....	.....	1,000 00	.....	.....	3,000 00
Improving Mantau Creek, New Jersey	.....	.....	.....	3,000 00	.....	.....	3,000 00	.....	.....	.....
Improving Passaic River, New Jersey	.....	23	138	.....	28,000 00	.....	28,000 00	28,000 00	.....	5,000 00
Improving Raritan River, New Jersey	.....	23	138	.....	35,000 00	.....	35,000 00	30,000 00	.....	1,490 66
Improving Salem River, New Jersey	.....	.....	.....	1,490 66	.....	.....	1,490 66	.....	.....	2,242 77
Improving Raccoon River, New Jersey	.....	.....	.....	2,242 77	.....	.....	2,242 77	.....	.....	4,549 69
Improving Woodbury Creek, New Jersey	.....	.....	.....	4,549 69	.....	.....	4,549 69	.....	.....	.....
Improving Allegheny River, Pennsylvania	.....	23	138	.....	35,000 00	.....	35,000 00	35,000 00	.....	10,000 00
Improving Schuylkill River, Pennsylvania	.....	23	138	2,912 87	25,000 00	.....	27,912 87	17,912 87	.....	821 58
Improving Delaware River near Cherry Island Flats, Pennsylvania and Delaware	.....	.....	.....	1,821 58	.....	.....	1,821 58	1,000 00	.....	116 72
Improving Frankford Creek, Pennsylvania	.....	.....	.....	616 72	.....	.....	616 72	500 00	.....	152,000 00
Improving Delaware River, Pennsylvania and New Jersey	.....	23	138	.....	200,000 00	.....	200,000 00	48,000 00	.....	13,202 58
Improving Broadkiln River, Delaware	.....	.....	.....	13,977 58	.....	.....	13,977 58	775 00	.....	12,882 10
Improving Saint Jones River, New Jersey	.....	23	140	4,882 10	10,000 00	.....	14,882 10	2,000 00	.....	2,708 54
Improving Chester River, Maryland	.....	.....	.....	2,500 00	.....	458 54	2,958 54	250 00	.....	.....
Improving Choptank River, Maryland	.....	23	138	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Susquehanna River near Havre de Grace, Maryland	.....	23	188	.....	20,000 00	.....	20,000 00	9,000 00	.....	11,000 00
Improving Corsica Creek, Maryland	.....	23	138	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Wicomico River, Maryland	.....	23	138	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....

Improving water-passage between Deal's Island and the mainland, Maryland				4,500 00			4,500 00			4,500 00
Improving Potomac River at Washington, D. C		23	138	32,000 00	500,000 00		532,000 00	200,792 87		331,207 13
Improving Appomattox River, Virginia		23	138		25,000 00		25,000 00	20,000 00		5,000 00
Improving James River, Virginia		23	138	15,000 00	75,000 00		90,000 00	72,863 44		17,136 56
Improving Mattaponi River, Virginia		23	138		2,500 00		2,500 00	500 00		2,000 00
Improving Rappahannock River, Virginia		23	139		20,000 00		20,000 00	12,000 00		8,000 00
Improving York River, Virginia		33	139		20,000 00		20,000 00	13,000 00		7,000 00
Improving Dan River, Virginia and North Carolina		23	139		5,000 00		5,000 00	5,000 00		
Improving Staunton River, Virginia		25	139		5,000 00		5,000 00	5,000 00		
Improving Pamunkey River, Virginia				2,000 00			2,000 00	500 00		1,500 00
Improving North Landing River, Virginia and North Carolinia				5,500 00			5,500 00	4,000 00		1,500 00
Improving New River, Virginia and West Virginia				3,000 00			3,000 00			3,000 00
Improving Monongahela River, West Virginia		23	139	4,000 00	45,000 00		49,000 00	45,500 00		3,500 00
Improving Shenandoah River, West Virginia				16,812 20			16,812 20	1,000 00		15,812 20
Improving Guyandotte River, West Virginia		23	139		2,000 00		2,000 00	2,000 00		
Improving Great Kanawha River, West Virginia		23	139	110,000 00	200,000 00		310,000 00	147,500 00		162,500 00
Improving Little Kanawha River, West Virginia				33,131 39			33,131 39	23,131 39		10,000 00
Improving Big Sandy River, West Virginia and Kentucky		23	139		50,000 00		50,000 00	42,500 00		7,500 00
Improving Buckhannon River, West Virginia		23	139		1,500 00		1,500 00	1,500 00		
Improving Cape Fear River from ocean to Wilmington, N. C				15,000 00			15,000 00	15,000 00		
Improving Cape Fear River from Wilmington to Fayetteville, N. C				16,500 00			16,500 00	11,400 00		5,100 00
Improving Cape Fear River, North Carolina		23	139		205,000 00		205,000 00	145,751 30		59,248 70
Improving Edenton Bay, North Carolina		23	139		10,000 00		10,000 00	10,000 00		
Improving Trent River, North Carolina		23	139		10,000 00		10,000 00	10,000 00		
Improving Contentnia Creek, North Carolina		23	139		5,000 00		5,000 00	5,000 00		
Improving Currituck Sound and North River Bar, North Carolina		23	139		5,000 00		5,000 00	5,000 00		
Improving Neuse River, North Carolina		23	139	9,000 00	20,000 00		29,000 00	15,800 00		13,200 00
Improving New River, North Carolina		23	139	5,000 00	5,000 00		10,000 00	600 00		9,400 00
Improving Pamlico and Tar Rivers, North Carolina		23	139		5,000 00		5,000 00	2,500 00		2,500 00
Improving Roanoke River, North Carolina		23	139		3,000 00		3,000 00			3,000 00
Improving Scuppernong River, North Carolina		23	139		2,000 00		2,000 00	2,000 00		
Improving Yadkin River, North Carolina				22,500 00			22,500 00	8,500 00		14,000 00
Improving Ashley River, South Carolina		23	139		2,000 00		2,000 00			2,000 00
Improving Edisto River, South Carolina		23	139		5,000 00		5,000 00	5,000 00		
Improving Great Pedee River, South Carolina		23	139		8,000 00		8,000 00	8,000 00		
Carried forward				4,721,281 57	34,062,117 47	1,142,940 35	39,926,339 39	33,146,681 29	1,112,285 74	5,667,372 36

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$4,721,281 57	$34,062,117 47	$1,142,940 35	$39,926,339 39	$33,146,681 29	$1,112,285 74	$5,667,372 36
Improving Salkehatchie River, South Carolina	.....	23	139	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving Waccamaw River, South Carolina	.....	23	140	.....	6,000 00	.....	6,000 00	6,000 00	.....	.....
Improving Wappoo Cut, South Carolina	.....	23	140	.....	3,000 00	.....	3,000 00	.....	.....	3,000 00
Improving Wateree River, South Carolina	.....	23	140	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Santee River, South Carolina	.....	23	140	15,000 00	15,000 00	.....	30,000 00	15,600 00	.....	14,400 00
Improving Altamaha River, Georgia	.....	23	140	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Improving Chattahoochee River, Georgia and Alabama	.....	23	140	.....	35,000 00	.....	35,000 00	10,000 00	.....	25,000 00
Improving Coosa River, Georgia and Alabama	.....	23	140	27,000 00	50,000 00	.....	77,000 00	60,000 00	.....	17,000 00
Improving Flint River, Georgia	.....	23	140	.....	20,000 00	.....	20,000 00	15,000 00	.....	5,000 00
Improving Ocmulgee River, Georgia	.....	23	140	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving Oconee River, Georgia	.....	23	140	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving Romerly Marsh, Georgia	.....	23	140	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Savannah River, Georgia	.....	23	140	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Improving Etowah River, Georgia	.....	.....	.....	(*)	.....	.....	.....	.....	.....	.....
Improving Saint Augustine Creek, Georgia	.....	.....	.....	3,417 66	.....	.....	3,417 66	.....	.....	3,417 66
Improving Oostenaula and Coosawattee Rivers, Georgia	.....	.....	.....	1,000 00	.....	.....	1,000 00	.....	.....	1,000 00
Improving Appalachicola River, Florida	.....	23	140	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00
Improving Calooshahatchie River, Florida	.....	23	140	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Choctawhatchie River, Florida and Alabama	.....	23	140	.....	15,000 00	.....	15,000 00	10,000 00	.....	5,000 00
Improving Escambia and Conecuh Rivers, Florida and Alabama	.....	23	140	.....	15,000 00	.....	15,000 00	10,000 00	.....	5,000 00
Improving Saint John's River, Florida	.....	23	140	.....	155,000 00	.....	155,000 00	122,000 00	.....	33,000 00
Improving Suwanee River, Florida	.....	23	140	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Volusia Bar, Florida	.....	23	140	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving Withlacoochee River, Florida	.....	23	140	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving inside passage between Fernandina and Saint John's, Florida	.....	.....	.....	4,000 00	.....	.....	4,000 00	.....	.....	4,000 00
Improving Alabama River, Alabama	.....	23	140	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Cahawba River, Alabama	.....	23	140	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Tallapoosa River, Alabama	.....	23	140	.....	10,000 00	.....	10,000 00	5,000 00	.....	5,000 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi	.....	23	140	.....	37,000 00	.....	37,000 00	37,000 00	.....	.....
Improving Black Warrior River, Alabama	.....	23	141	.....	50,000 00	.....	50,000 00	3,000 00	.....	47,000 00
Improving Big Sunflower River, Mississippi	.....	23	141	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....

Improving Noxubee River, Mississippi		23	141		7,500 00		7,500 00	7,500 00		
Improving Pascagoula River, Mississippi		23	141		3,000 00		3,000 00	3,000 00		
Improving Pearl River, Mississippi		23	141	6,500 00	12,500 00		19,000 00	14,000 00		5,000 00
Improving Pearl River below Jackson, Miss				3,000 00			3,000 00	3,000 00		
Improving roadstead into back bay of Biloxi				4,988 55			4,988 55			4,988 55
Improving Tallahatchie River, Mississippi		23	141		3,000 00		3,000 00	3,000 00		
Improving Tchula Lake, Mississippi		23	141		1,500 00		1,500 00	1,500 00		
Improving Steele's Bayou, Mississippi		23	141		2,500 00		2,500 00	2,500 00		
Improving Big Black River, Mississippi		23	141		5,000 00		5,000 00	5,000 00		
Improving Horn Island Pass, Mississippi		23	141		5,000 00		5,000 00			5,000 00
Improving Yallabusha River, Mississippi		23	141		2,000 00		2,000 00	2,000 00		
Improving Yazoo River, Mississippi		23	141		10,000 00		10,000 00	10,000 00		
Improving Bayou Black, Louisiana		23	141	3,000 00	5,000 00		8,000 00	8,000 00		
Improving Bayou Bœuf, Louisiana		23	141		5,000 00		5,000 00	5,000 00		
Improving Bayou Bartholomew, Louisiana and Arkansas		23	141		5,000 00		5,000 00	5,000 00		
Improving Bayou Courtableau, Louisiana		23	141	2,000 00	4,000 00		6,000 00	6,000 00		
Improving Bayou Teché, Louisiana		23	141	14,200 00	6,500 00		20,700 00	6,500 00		14,200 00
Improving Bayou D'Arbonne, Louisiana		23	141		5,000 00		5,000 00	5,000 00		
Survey of Bayou Pierre, Louisiana		23	141		8,600 00		8,600 00	8,600 00		
Improving Loggy Bayou, Lake Bistman, and the Dorcheat, Louisiana		23	141		5,000 00		5,000 00	5,000 00		
Improving Cane River, Louisiana		23	141		2,500 00		2,500 00	2,500 00		
Improving Bayou La Fourche, Louisiana		23	141		5,000 00		5,000 00	5,000 00		
Improving Calcasieu River, Louisiana		23	141	9,500 00	6,500 00		16,000 00			16,000 00
Improving Red River, Louisiana and Arkansas		23	141		75,000 00		75,000 00	63,000 00		12,000 00
Improving mouth of Red River, Louisiana				13,071 26			13,071 26	13,071 26		
Improving Calcasieu Pass, Louisiana				2,800 00			2,800 00			2,800 00
Improving Tangipahoa River, Louisiana		23	141		2,000 00	4,388 04	6,388 04	6,388 04		
Improving Tensas River, Louisiana		23	142		4,000 00		4,000 00	4,000 00		
Improving Vermillion River, Louisiana						4 44	4 44	4 44		
Connecting Bayou Teche with Grand Lake, Clarenton, La				22,200 00			22,200 00	500 00		21,700 00
Improving mouth of Brazos River, Texas		23	142		10,000 00		10,000 00	10,000 00		
Improving Buffalo Bayou, Texas		23	142		25,000 00		25,000 00	25,000 00		
Improving Neches River, Texas		23	135	5,000 00	7,000 00		12,000 00	357 63		11,642 37
Improving ship-channel in Galveston Bay, Texas				144,500 00			144,500 00			144,500 00
Protection of river bank at Fort Brown, Texas				1,000 00			1,000 00			1,000 00
Improving Sabine River, Texas				4,000 00			4,000 00			4,000 00
Improving Trinity River, Texas				13,000 00			13,000 00	13,000 00		
Improving Arkansas River, Arkansas and Kansas				4,000 00			4,000 00	4,000 00		
Improving Arkansas River, Arkansas		23	142		55,500 00		55,500 00	55,500 00		
Survey of Arkansas River, Arkansas		23	142		19,000 00		19,000 00	19,000 00		
Carried forward				5,024,459 04	34,875,717 47	1,147,332 83	41,047,509 34	33,856,202 66	1,112,285 74	6,079,020 94

* $8,700 transferred to Coosa River.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1865.
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$5,024,459 04	$34,875,717 47	$1,147,332 83	$41,047,509 34	$33,856,202 66	$1,112,285 74	$6,079,020 94
Improving Black River, Arkansas and Missouri	.....	23	142	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....
Improving Ouachita River, Arkansas and Louisiana	.....	23	142	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Improving Saline River, Arkansas	.....	23	142	.....	5,000 00	55	5,000 55	5,000 00	.....	55
Improving White River, Arkansas	.....	23	142	.....	35,000 00	.....	35,000 00	17,000 00	.....	18,000 00
Improving Saint Francis River, Arkansas	.....	23	142	.....	12,000 00	.....	12,000 00	10,500 00	.....	1,500 00
Removing obstructions in Arkansas River, Arkansas and Kansas	.....	23	142	.....	41,000 00	.....	41,000 00	38,000 00	.....	3,000 00
Improving White River between Buffalo Shoals and Jacksonport, Ark	.....	.....	.....	2,000 00	.....	.....	2,000 00	2,000 00	.....	.....
Improving L'Auguille River, Arkansas	.....	.....	.....	1,500 00	.....	.....	1,500 00	.....	.....	1,500 00
Improving Big Hatchie River, Tennessee	.....	23	142	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Improving Caney Fork River, Tennessee	.....	23	142	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving Clinch River, Tennessee	.....	23	142	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Cumberland River below Nashville, Tenn	.....	23	142	.....	7,500 00	.....	7,500 00	7,500 00	.....	.....
Improving Cumberland River above Nashville Tenn	.....	23	142	.....	50,000 00	.....	50,000 00	25,000 00	.....	25,000 00
Improving French Broad River, Tennessee	.....	23	142	.....	3,500 00	.....	3,500 00	3,500 00	.....	.....
Improving Hiawassee River, Tennessee	.....	23	142	.....	2,500 00	.....	2,500 00	.....	.....	2,500 00
Improving South Fork Deer River, Tennessee	.....	23	142	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving Tennessee River above Chattanooga, Tenn	.....	23	142	.....	3,000 00	.....	3,000 00	3,000 00	.....	.....
Improving Tennessee River below Chattanooga, Tenn	.....	23	142	.....	350,000 00	.....	350,000 00	240,000 00	.....	110,000 00
Improving South Fork of Cumberland River, Kentucky	.....	23	142	998 98	4,000 00	.....	4,998 98	4,998 98	.....	.....
Improving Big Sandy River, Kentucky	.....	.....	.....	72,012 21	.....	.....	72,012 21	67,012 21	.....	5,000 00
Improving Kentucky River, Kentucky	.....	23	142	72,085 70	250,000 00	.....	322,085 70	72,085 70	.....	250,000 00
Improving Cumberland River above mouth of Jelico, Kentucky	.....	.....	.....	5,000 00	.....	.....	5,000 00	.....	.....	5,000 00
Improving Tradewater River, Kentucky	.....	23	142	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving Falls of Ohio River, Louisville, Ky		23	142	.....	300,000 00	.....	300,000 00	16,000 00	.....	284,000 00
Improving Ohio River, Ohio	.....	23	147	19,172 54	600,000 00	.....	619,172 54	255,000 00	.....	364,172 54
Improving Sandusky River, Ohio	.....	.....	.....	400 00	.....	.....	400 00	.....	.....	400 00
Improving White River, Indiana	.....	23	143	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Wabash River, Indiana and Illinois	.....	23	143	.....	40,000 00	.....	40,000 00	16,000 00	.....	24,000 00

Improving Calumet River, Illinois	.....	23	143	.....	50,000 00	.....	50,000 00	.....	.....	50,000 00
Improving Illinois River, Illinois	.....	23	143	70,000 00	100,000 00	.....	170,000 00	160,000 00	.....	10,000 00
Improving Gasconade River, Missouri	.....	23	143	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Improving Detroit River, Michigan	.....	23	143	.....	200,000 00	.....	200,000 00	60,000 00	.....	140 000 00
Improving Lake Channel, Saint Mary's River Michigan	.....	23	143	64,586 00	125,000 00	.....	189,586 00	104,586 00	.....	85,000 00
Improving Saginaw River, Michigan	.....	23	143	.....	50,000 00	.....	50,000 00	50,000 00	.....	.....
Improving Grand River, Michigan	.....	23	143	.....	25,000 00	.....	25,000 00	7,000 00	.....	18,000 00
Improving mouth of harbor Cedar River, Michigan	.....	23	143	.....	15,000 00	.....	15,000 00	7,000 00	.....	8,000 00
Improving Chippewa River, Wisconsin	.....	23	143	.....	15,000 00	.....	15,000 00	15,000 00	.....	.....
Improving Fox and Wisconsin Rivers, Wisconsin	.....	23	143	35,000 00	160,000 00	.....	195,000 00	25,000 00	.....	170,000 00
Improving Saint Croix River, below Taylor's Falls, Minnesota and Wisconsin	.....	23	143	.....	9,000 00	.....	9,000 00	9,000 00	.....	.....
Improving Red River of the North, Minnesota and Dakota	.....	23	143	.....	10,000 00	.....	10,000 00	6,000 00	.....	4,000 00
Constructing dam at Goose Rapids, Red River of the North, Minnesota and Dakota	.....	.....	.....	46,900 00	.....	.....	46,900 00	.....	.....	46,900 00
Improving Yellowstone River, Montana and Dakota	.....	23	143	.....	20,000 00	.....	20,000 00	15,000 00	.....	5,000 00
Improving Sacramento and Feather Rivers, California	.....	23	143	210,000 00	40,000 00	.....	250,000 00	33,000 00	.....	217,000 00
Improving Umpqua River, California	.....	.....	.....	4,685 89	.....	.....	4,685 89	.....	.....	4,685 89
Breakwater and Harbor of Refuge Straits of Fuca, California	.....	.....	.....	141,373 08	.....	.....	141,373 08	.....	.....	141,373 08
Improving San Joaquin River, California	.....	23	144	.....	20,000 00	.....	20,000 00	20,000 00	.....	.....
Improving Mokelumne River, California	.....	23	144	.....	8,500 00	.....	8,500 00	5,000 00	.....	3,500 00
Improving Colorado River, California, Nevada, and Arizona	.....	23	144	.....	25,000 00	.....	25,000 00	21,000 00	.....	4,000 00
Improving mouth of Columbia River, Oregon and Washington Territory	.....	23	144	.....	100,000 00	.....	100,000 00	80,000 00	.....	20,000 00
Improving Columbia River, at Cascades, Oreg	.....	23	144	.....	150,000 00	.....	150,000 00	132,500 00	.....	17,500 00
Gauging waters of Columbia River, Oregon	.....	23	147	.....	1,000 00	.....	1,000 00	900 00	.....	100 00
Improving Columbia and Lower Willamette Rivers below Portland, Oreg	.....	23	144	.....	100,000 00	.....	100,000 00	100,000 00	.....	.....
Improving Upper Columbia and Snake Rivers, Oregon and Washington Territory	.....	23	144	.....	20,000 00	.....	20,000 00	12,000 00	.....	8,000 00
Improving Willamette River above Portland, Oreg	.....	23	144	.....	10,000 00	.....	10,000 00	7,500 00	.....	2,500 00
Improving Coquille River, Oregon	.....	23	144	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Chehalis River, Washington Territory	.....	23	144	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Improving Cowlitz River, Washington Territory	.....	23	144	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Improving Khagit, Stillaquamish, Nootsack, Snohomish, and Snoqualmie Rivers, Washington Territory	.....	23	144	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Missouri River from its mouth to Sioux City, Iowa	.....	23	144	20,000 00	500,000 00	.....	520,000 00	189,000 00	.....	331,000 00
Carried foward	.....	.....	.....	5,790,173 44	38,421,717 47	1,147,333 38	45,359,224 29	35,787,285 55	1,112,285 74	8,459,653 00

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1835.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
MILITARY ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$5,790 173 44	$38 421,717 47	$1,147,333,38	$45,359,224 29	$35,787,285 55	$1,112,285 74	$8,459,653 00
Improving Missouri River from Sioux City, Iowa, to Fort Benton, Montana	.....	23	145	9,700 00	125,000 00	.....	134,700 00	86,000 00	.....	48,700 00
Survey of Missouri River from its mouth to Fort Benton, Montana	.....	.....	.....	9,500 00	.....	.....	9,500 00	1,000 00	.....	8,500 00
Survey of Missouri River above Missouri River Falls at Fort Benton	.....	23	146	.....	15,000 00	.....	15,000 00	.....	.....	15,000 00
Removing obstructions in the Missouri River	.....	23	145	.....	50,000 00	.....	50,000 00	16,000 00	.....	34,000 00
Operating and care of Saint Mary's Falls Canal, Mich	.....	21	478	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Operating and care of Louisville and Portland Canal	.....	21	478	.....	12,500 00	.....	12,500 00	12,500 00	.....	.....
Operating and care of canals and other works of navigation	.....	23	147	.....	211,174 31	6,000 69	217,175 00	217,175 00	.....	.....
Operating and care of Saint Clair Flats Canal, Mich	.....	21	478	.....	2,000 00	.....	2,000 00	2,000 00	.....	.....
Operating and care of Des Moines Rapids Canal	.....	21	478	.....	7,000 00	.....	7,000 00	7,000 00	.....	.....
Removing bar in Mississippi River opposite Dubuque, Iowa	.....	.....	.....	5,000 00	.....	.....	5,000 00	.....	.....	5,000 00
Survey of Mississippi River	.....	23	147	.....	75,000 00	.....	75,000 00	62,000 00	.....	13,000 00
Mississippi River Commission	.....	23	220	.....	75,000 00	.....	75,000 00	59,000 00	.....	16,000 00
Reservoirs at headwaters of Mississippi River	.....	23	145	61,641 10	60,000 00	.....	121,641 10	58,251 85	.....	63,389 25
Dry-dock at Des Moines Rapids Canal, Mississippi River	.....	23	146	.....	30,000 00	10,000 00	40,000 00	35,000 00	.....	5,000 00
Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Wisconsin, and Illinois	.....	23	145	15,000 00	265,000 00	.....	280,000 00	186,000 00	.....	94,000 00
Improving Mississippi River at Des Moines Rapids, Iowa and Illinois	.....	23	146	.....	50,000 00	5,000 00	55,000 00	28,000 00	.....	27 000 00
Improving Mississippi River from Des Moines Rapids to mouth Illinois River, Illinois and Missouri	.....	23	146	.....	200,000 00	.....	200,000 00	135,000 00	.....	65,000 00
Improving Mississippi River at Falls of Saint Anthony, Minnesota	.....	23	145	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Improving Mississippi River from mouth of Illinois River to mouth of Ohio River, Illinois and Missouri	.....	23	146	.....	520,000 00	.....	520,000 00	445,000 00	.....	75,000 00

Improving mouth of Mississippi River, Louisiana				50 00			50 00		50 00	
Improving Mississippi River		23	146	406,462 51	1,350,000 00	1 75	1,756,464 26	1,674,944 26		81,520 00
Constructing lock and dam on Mississippi River at Meeker's Falls, Minnesota				25 000 00			25,000 00		25,000 00	
Constructing jetties and other works at South Pass, Mississippi River		21	4		150,000 00		150,000 00	150,000 00		
Removing obstructions in Mississippi River		23	146		75,000 00		75,000 00	50,000 00		25,000 00
Examinations and surveys South Pass, Mississippi River		23	146	2,500 00	10,000 00		12,500 00	9,086 37		3,413 63
Gauging the waters of the lower Mississippi River		23	146		5,000 00		5,000 00	3,300 00		1,700 00
Improving Mississippi, Missouri, and Arkansas Rivers				81,000 00			81,000 00	6,000 00		75,000 00
Examinations, surveys, and contingencies of rivers and harbors		23	153	20,527 05	125,000 00	17 35	145,544 40	85,149 10		60,395 30
Army depot building, Saint Paul, Minn		23	217	25,000 00	15,000 00		40,000 00	40,000 00		
Building for military quarters, Fort Leavenworth, Kans				1 05			1 05		1 05	
Quartermaster's depot at Philadelphia, Pa		23	215		20,000 00		20,000 00	20,000 00		
Surveys of Northern and Northwestern lakes	1883			2,096 02			2,096 02		2,096 02	
Do	1884					233 15	233 15			233 15
Do	1885	23	220		3,000 00		3,000 00	2,925 00		75 00
Surveys for Hennepin Canal				8,000 00			8,000 00			8,000 00
Surveys of Gettysburg battle-field				17,000 00			17,000 00	8,500 00		8,500 00
Geographical survey of territory of United States west of 100th meridian				30			30		30	
Surveys and reconnaissances in military divisions and departments		23	220		5,000 00		5,000 00	3,600 00		1,400 00
Surveys for military defenses	1882*					12 00	12 00		12 00	
Rogue River Indian war	1882†	23	477		899 09		899 09	661 95		237 14
Removing sunken vessels or craft obstructing or endangering navigation		21	197		46,818 98	336 11	47,155 09	47,155 09		
Contingencies of the Army	1881*	23	258		390 71		390 71	390 71		
Do	1882*	23	473,477		437 27	897 50	1,334 77	437 27	897 50	
Do	1883			15,055 49		1 34	15,056 83	48 39	15,008 44	
Do	1884			23,850 00		321 38	24,171 38	2,608 00		21,563 38
Do	1885	23	107		30,000 00		30,000 00	16,500 00		13,500 00
Publicatian of Official Records of the War of the Rebellion	1884			26,000 00			26,000 00	26,000 00		
Do	1885	23	220		36,000 00		36,000 00	5,000 00		31,000 00
Purchase of war records of New England Soldiers' Relief Association		23	508		5,500 00		5,500 00	5,500 00		
Expenses of recruiting	1881*	23	258		202 27		202 27	202 27		
Do	1882†					28 26	28 26	28 26		
Do	1882*					598 94	598 94		598 94	
Do	1883			4,573 88		59 30	4,633 18	41 75	4,591 43	
Do	1884			10,576 85		3,698 93	14,275 78	1,466 56		12,809 22
Carried forward				6,558,707 69	42,012,640 10	1,174,540 08	49,745,887 87	39,311,757 38	1,160,541 42	9,273,589 07

*And prior years.

†Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$6,558,707 69	$42,012,640 10	$1,174,540 08	$49,745,887 87	$39,311,757 38	$1,160,541 42	$9,273,589 07
Expenses of recruiting	1885	23	107		110,000 00	77 70	110,077 70	77,000 00		33,077 70
Expenses of commanding general's office	1883			161 11			161 11		161 11	
Do	1885	23	107		1,750 00		1,750 00	1,750 00		
Bridge trains and equipages	1872*					6 50	6 50		6 50	
Contingencies of fortifications		23	258		93 87	1 70	95 57	93 87	1 70	
Contingencies of Adjutant-General's Office	1883			201 80			201 80		201 80	
Do	1884					64 10	64 10	41 54		22 56
Do	1885	23	107		2,500 00	86 25	2,586 25	2,586 25		
Signal Service	1882*	23	474		120 00	7 15	127 15	120 00	7 15	
Do	1883			2 48		51 72	54 20		54 20	
Do	1884					464 39	464 39			464 39
Do	1885	23	107		5,000 00		5,000 00	4,000 00		1,000 00
Signal Service, pay	1884	23	243	27,168 08	7,867 88	5,002 30	40,038 26	952 16		39,086 10
Do	1885	23	217		245,158 00		245,158 00	192,000 00		53,158 00
Signal Service, subsistence	1884			4,774 94			4,774 94	3,884 25		890 69
Do	1885	23	218		155,000 00		155,000 00	147,536 82		7,463 18
Signal Service, regular supplies	1884	23	243	609 23	1,944 40	3,850 30	6,403 93	935 45		5,468 48
Do	1885	23	218,457		59,255 28	823 95	60,079 23	59,297 70		781 53
Signal Service, incidental expenses	1884	23	243		460 00	350 74	816 74	350 00		466 74
Do	1885	23	218		1,820 00		1,820 00	1,760 00		60 00
Signal Service, transportation	1884			16,932 41		4,368 41	21,300 82	6,712 72		14,588 10
Do	1885	23	218,458		35,705 00		35,705 00	28,852 50		6,852 50
Signal Service, barracks and quarters	1884	23	243		3,528 00	1,908 91	5,436 91	2,693 33		2,743 58
Do	1885	23	218		85,908 00		85,908 00	85,908 00		
Signal Service, clothing, camp and garrison equipage	1884			15,343 30		2,557 38	17,900 68			17,900 68
Do	1855	23	218		5,315 80	40 99	5,356 79	5,315 80		40 99
Signal Service, medical department	1884			2,250 79			2,250 79	1,277 09		973 70
Do	1885	23	218		7,000 00		7,000 00	1,511 07		5,488 93
Observation and report of storms	1882*	23	457		400 00	388 50	788 50	400 00	388 50	
Do	1883					4 75	4 75		4 75	
Do	1884			1,728 74		10,479 12	12,207 86	2,285 39		9,922 47
Do	1885	22	217,457		242,000 00	10 75	242,010 75	177,571 93		64,438 82
Observation and exploration in Arctic seas		23	243,458		6,335 84	168 66	6,504 50	4,912 50		1,592 00
Establishing signal stations in island of Nantucket		23	217,457		40,000 00		40,000 00			40,000 00
Secret Service fund	1871†					300 81	300 81	300 81		
Expenses of military convicts	1872*	23	473		335 50		335 50	335 50		
Do	1883			4,725 31			4,725 31	484 25	4,241 06	

Do	1884	.....	.....	6,107 34	.....	.....	6,107 34	1,849 52	.....	4,257 82
Do	1885	23	220	.....	10,000 00	.....	10,000 00	5,276 83	.....	4,723 17
Construction, maintenance, and repairs of military telegraph lines	1881*	.....	.....	.....	.....	1,790 85	1,790 85	30 60	1,760 25	.....
Do	1882*	.....	.....	.....	.....	131 60	131 60	.....	131 60	.....
Do	1883	.....	.....	4 15	.....	23 01	27 16	18 20	8 96	.....
Do	1884	.....	.....	2,961 75	.....	1,470 96	4,432 71	2,984 50	.....	1,448 21
Do	1884*	23	457	.....	500 00	.....	500 00	51 25	.....	448 75
Do	1885	22	217	.....	24,000 00	45	24,000 45	22,040 54	.....	1,959 91
Support of National Home for Disabled Volunteer soldiers	1885	23	222,121,458	.....	1,589,134 00	.....	1,589,134 00	1,589,134 00	.....	.....
Support of Soldiers' Home	.....	R. S.	3689	.....	333,610 04	102 53	333,712 57	333,712 57	.....	.....
Support of Soldiers' Home, permanent fund	.....	22	565	290,985 92	333,735 05	.....	624,720 97	178,400 00	.....	446,320 97
Support of Soldiers' Home, interest account	.....	22	565	1,974 93	11,140 00	.....	13,114 93	9,952 66	.....	3,162 27
Capture of Jefferson Davis	.....	.....	.....	2,382 38	.....	.....	2,382 38	293 00	.....	2,089 38
Support of military prison, Fort Leavenworth, Kansas	1883	.....	.....	64 90	.....	.....	64 90	.....	64 90	.....
Do	1884	.....	.....	1,348 32	.....	.....	1,348 32	.....	.....	1,348 32
Do	1885	23	221	.....	92,726 59	.....	92,726 59	85,522 51	.....	7,204 08
Military posts	.....	23	217	.....	200,000 00	24 16	200,024 16	75,000 00	.....	125,024 16
Military posts for protection of Rio Grande frontier	.....	.....	.....	61,738 48	.....	.....	61,738 48	61,738 48	.....	.....
Military posts near Pagosa Springs, California	.....	.....	.....	.....	.....	4 70	4 70	.....	4 70	.....
Military posts near Musselshell River, Montana	.....	.....	.....	.....	.....	63	63	.....	63	.....
Construction of a post on Northern Fork of Loup River, Nebraska	.....	.....	.....	.....	.....	30 58	30 58	.....	30 58	.....
Republican River bridge near Fort Riley, Kansas	.....	23	220	.....	10,000 00	.....	10,000 00	10,000 00	.....	.....
Bounty, act of July 28, 1866	.....	.....	.....	.....	.....	504 20	504 20	.....	504 20	.....
Bounty, act of July 28, 1866, 1880, and prior years	.....	23	220,459,472	.....	91,397 13	.....	91,397 13	91,397 13	.....	.....
Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough, prior to July 1882–1885	.....	23	459	.....	5,000 00	.....	5,000 00	5,000 00	.....	.....
Commutation of rations to prisoners of war in rebel prisons, prior to July, 1881	.....	23	258,261,475	.....	34,165 41	39 75	34,205 16	34,177 66	.....	27 50
Refunding to States expenses incurred in raising volunteers	.....	23	259,474	.....	255,587 68	.....	255,587 68	255,586 68	1 00	.....
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities	.....	.....	.....	353 24	.....	.....	353 24	54 73	.....	298 51
Reimbursement to certain States and Territories for suppressing Indian hostilities	.....	23	474	.....	332,308 13	.....	332,308 13	332,308 13	.....	.....
Services and supplies of Montana volunteers in Nez Percé Indian war	.....	.....	.....	932 00	.....	.....	932 00	125 00	.....	807 00
Carried forward	.....	.....	.....	7,001,459 29	46,353,441 70	1,209,684 58	54,564,585 57	43,217,280 30	1,168,115 01	10,179,190 26

* And prior years.

† And prior years (transfer account.)

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
MILITARY ESTABLISHMENT—Continued.										
Brought forward				$7,001,459 29	$46,353,441 70	$1,209,684 58	$54,564,585 57	$43,217,280 30	$1,168,115 01	$10,179,190 26
Refunding to State of Georgia for money expended for common defense in 1877				35,555 42			35,555 42			35,555 42
Reimbursing Missouri for militia expenses during the rebellion				14 00			14 00		14 00	
Claims of loyal citizens for supplies furnished during the rebellion				7,289 00			7,289 00	250 00	100 00	6,939 00
Awards for quartermaster stores, &c., taken by the Army in Tennesee				130 00			130 00			130 00
Miscellaneous claims audited by Third Auditor				2,269 75			2,269 75			2,269 75
Horses and other property lost in the military service				127 06			127 06			127 06
Horses and other property lost in the military service, 1881 and prior		23	258, 261		154,421 62	143 00	154,564 62	154,286 62		278 00
Horses and other property lost in the military service prior to July 1, 1882		23	474, 477		71,199 55		71,199 55	70,504 55		695 00
Claims for quartermaster stores and commissary supplies		23	552, 586	1,916 80	267,857 01		269,773 81	266,905 22	125 00	2,743 59
Army and Navy hospital, Hot Springs, Arkansas		23	220, 504	44,000 00	28,000 00		72,000 00	72,000 00		
Road from Chattanooga, Tenn., to national cemetery		23	219	50	2,500 00	53 37	2,553 87	2,500 00		53 87
Road from Fort Scott, Kans., to national cemetery		23	219	23 70	10,000 00		10,023 70	9,150 00		873 70
Road from Springfield, Mo., to national cemetery		23	220		20,000 00		20,000 00			20,000 00
Road from Mound City, Ill., to national cemetery						78	78		78	
Military road from Yankton to Fort Randall, Dak						18	18		18	
Reimbursement to Mrs. D. C. Smith		23	242		291 00		291 00	291 00		
Relief of sufferers by loss of steamer J. Don Cameron		23	637		22,304 67		22,304 67	22,304 67		
Relief of sufferers by overflow of Mississippi River and tributaries				500 00		7,180 46	7,680 46	500 00	7,180 46	
Relief of sufferers by overflow of Ohio River and tributaries				2,237 04		669 96	2,907 00	10 00	2,897 00	
Relief of estate of James Vance and William Vance		23	529		5,500 00		5,500 00	5,500 00		

Relief of John Franklin, executor of John Armfield, deceased		23	617		18,000 21		18,000 21	18,000 21		
Relief of Mrs. S. A. Wright and Mrs. C. Fahnstock		23	605		5,000 00		5,000 00	5,000 00		
Relief of Nathan H. Dunphe		23	683		2,400 00		2,400 00	2,400 00		
Relief of Lady Franklin Bay expedition to Arctic regions		23	267,268		997 76		997 76	997 76		
Relief of heirs of Mary Jane Veazie		23	674		2,500 00		2,500 00	2,500 00		
Relief of R. G. P. White, Peter Hunger, and L. F. Green		23	622		1,321 00		1,321 00	1,321 00		
Relief of estate of Chester Ashley		23	634		1,100 00		1,100 00	1,100 00		
Relief of John Taylor & Son		23	683		149 50		149 50	149 50		
Relief of John M. Dorsey and William F. Shepard		23	622		12,767 99		12,767 99	12,767 99		
Relief of Fendall Carpenter		23	678		4,400 00		4,400 00	4,400 00		
Relief of W. H. Davis		23	677		6,000 00		6,000 00	6,000 00		
Relief of Alexander D. Schenck		23	675		107 65		107 65	107 65		
Relief of J. H. Hammond		23	684		2,000 00		2,000 00	2,000 00		
Relief of legal representatives of Hugh and Byrd Douglas		23	680		6,299 33		6,299 33	6,299 33		
Relief of John C. Herndon		23	676		1,785 00		1,785 00	1,785 00		
Relief of Martha Turner, widow of John Turner		23	677		2,000 00		2,000 00	2,000 00		
Total military establishment				7,095,522 56	47,002,343 99	1,217,732 33	55,315,598 88	43,888,310 80	1,178,432 43	10,248,855 65
NAVAL ESTABLISHMENT.										
Pay of the Navy	1878†			369 66			369 66			369 66
Do	1879†			5 43			5 43			5 43
Do	1882†	23	475,477		12,414 80		12,414 80	12,090 19		324 61
Do	1885	23	287,262	2,182,550 75	6,917,605 00	18,052 33	9,118,208 08	6,851,035 83		2,267,172 25
Pay miscellaneous	1879†			244 27			244 27		244 27	
Do	1882*	23	475,477		6,409 90	569 44	6,979 34	6,373 42	569 44	36 48
Do	1883	23	287,262,460	940 99	50,292 61	44 24	51,277 84	51,277 84		
Do	1884	23	460	20,016 17	1,502 71	5,462 07	26,980 95	26,427 29		553 66
Do	1885	23	288,262,460		339,691 87	338 15	340,030 02	336,331 57		3,698 45
Contingent, Navy	1882*	23	475		2,274 91		2,274 91	2,274 91		
Do	1883	23	456,460	72 20	2,092 20		2,164 40	2,164 40		
Do	1884			2,169 98		6,860 10	9,030 08	6,111 72		2,918 36
Do	1885	23	288,262		57,500 00	6,671 13	64,171 13	60,836 87		3,334 26
Pay of the Marine Corps	1879†			23 20			23 20			23 20
Do	1882	23	475,477		1,183 21		1,183 21	1,183 21		
Do	1885	23	293,262,243	224,940 60	653,240 36	455 34	878,636 30	603,550 23		275,086 07
Provisions, Marine Corps	1882*					890 23	890 23		890 23	
Do	1884			16 41		1,672 10	1,688 51			1,688 51
Do	1883	23	244		1,878 25		1,878 25	961 41	916 84	
Do	1885	23	294,262		60,000 00	3,202 27	63,202 27	59,508 40		3,693 87
Carried forward				2,431,349 66	8,106,085 82	44,217 40	10,581,652 88	8,020,127 29	2,620 78	2,258,904 81

* And prior years.

† Prior to July 1.

STATEMENT Exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$2,431,349 66	$8,106,085 82	$44,217 40	$10,581,652 88	$8,020,127 29	$2,620 78	$2,558,904 81
Clothing, Marine Corps	1883			3,641 61			3,641 61		3,641 61	
Do	1884			463 37		1,668 72	2,132 09			2,132 09
Do	1885	23	294, 262		77,000 00	2,042 28	79,042 28	79,000 00		42 28
Fuel, Marine Corps	1883			944 71			944 71	358 21	586 50	
Do	1884			23 59		856 33	879 92	866 47		13 45
Do	1885	23	294, 262		18,000 00	2,830 73	20,830 73	18,000 00		2,830 73
Military stores, Marine Corps	1883			336 57			336 57		336 57	
Do	1884			363 82		341 53	705 35			705 35
Do	1885	23	294, 262		9,786 50	514 26	10,300 76	9,700 00		600 76
Transportation and recruiting, Marine Corps	1882*	23	475		5 00	396 98	401 98		396 98	5 00
Do	1883			497 09		122 14	619 23	30 00	589 23	
Do	1884					735 51	735 51	234 50		501 01
Do	1885	23	294, 262*		10,000 00	68 53	10,068 53	10,035 73		32 80
Repairs of barracks, Marine Corps	1882*					1,328 35	1,328 35		1,328 35	
Do	1882	23	244		240 50		240 50	240 50		
Do	1883	23	244	154 05	1,001 60		1,155 65	1,155 65		
Do	1884	23	244		4,500 00	77 06	4,577 06	4,318 00		259 06
Do	1885	23	294, 262		12,250 00	1,865 64	14,115 64	12,607 50		1,508 14
Forage for horses, Marine Corps	1882*					60 40	60 40		60 40	
Do	1883			1,972 45		90 58	2,063 03		2,063 03	
Do	1884			1,850 00		749 55	2,599 55			2,599 55
Do	1885	23	294, 262		5,400 00	372 33	5,772 33	3,500 00		2,272 33
Contingent, Marine Corps	1881	23	244		177 04		177 04			177 04
Do	1882	23	244, 475	87 19	2,609 80		2,696 99	2,602 67	87 19	7 13
Do	1883	23	460	672 53	48 94	48 15	769 62	48 94	720 68	
Do	1884	23	460	32	224 26	165 53	390 11	389 06		1 05
Do	1885	23	294, 262		25,000 00	12 70	25,012 70	25,012 31		39
Pay of professors and others, Naval Academy	1883			320 50			320 50	152 78	167 72	
Do	1884			977 25		50 28	1,027 53	126 36		901 17
Do	1885	23	292, 262		53,559 00		53,559 00	50,854 40		2,704 60
Pay of watchmen and others, Naval Academy	1885	23	292, 262		23,044 00		23,044 00	22,200 00		844 00
Pay of mechanics and others, Naval Academy	1883			18			18		18	
Do	1884					45	45			45
Do	1885	23	293, 262		14,583 60		14,583 60	14,195 00		388 60
Pay of steam employés, Naval Academy	1883			100 85			100 85		100 85	
Do	1884					95 74	95 74			95 74
Do	1885	23	293, 262		7,669 50		7,669 50	7,400 00		269 50
Repairs, Naval Academy	1884					24 69	24 69			24 69
Do	1885	23	293, 262		21,000 00		21,000 00	21,000 00		

Heating and lighting, Naval Academy	1885	23	293,262		17,000 00		17,000 00	17,000 00		
Library, Naval Academy	1884					23	23			23
Do	1885	23	293,262		2,000 00		2,000 00	2,000 00		
Stationery, Naval Academy	1885	23	293,262		2,000 00		2,000 00	2,000 00		
Board of Visitors, Naval Academy	1883			8 25			8 25		8 25	
Do	1884					24 02	24 02			24 02
Do	1885	23	293,262		1,500 00		1,500 00	1,500 00		
Chemistry, Naval Academy	1883					43 52	43 52		43 52	
Do	1884					5 79	5 79			5 79
Do	1885	23	293,262		2,500 00		2,500 00	2,500 00		
Miscellaneous, Naval Academy	1883	23	460		25		25			25
Do	1885	23	293,262		34,600 00		34,600 00	34,600 00		
Stores, Naval Academy	1885	23	293,262		800 00		800 00	800 00		
Material, Naval Academy	1885	23	293,262		1,000 00		1,000 00	1,000 00		
Marine barracks, Naval Academy						1,420 37	1,420 37	1,420 37		
Ocean surveys, navigation	1884			2,893 09		70	2,893 79	757 09		2,136 70
Navigation and navigation supplies	1883			25			25	25		
Do	1884			16,911 19		8,981 96	25,893 15	21,273 70		4,619 45
Do	1885	23	288,262		87,500 00	701 19	88,201 19	71,244 91		16,956 28
Civil establishment, navigation	1883			1 98			1 98		1 98	
Do	1884			44 03		1 15	45 18			45 18
Do	1885	23	289,262		5,000 00	1 96	5,001 96	5,001 96		
Contingent, navigation	1883	23	460	79 36	6 38	14 00	99 74	6 38	93 36	
Do	1884	23	460	146 58	25 31	60 09	231 98	155 92		76 06
Do	1885	23	289,262		3,500 00	6 81	3,506 81	3,076 22		430 59
Compass testing house	1885	22	289		7,000 00		7,000 00			7,000 00
Hydrographic work	1883			45			45		45	
Copper plates, Hydrographic Office	1883			4,724 96		7 20	4,732 16	3,748 00		984 16
Survey of west coast of Mexico				11,547 60		1,159 76	12,707 36	12,551 86		155 50
Charts of Amazon and Madeira Rivers				2,927 11			2,927 11	462 00	2,465 11	
Charts of Pacific coast of Mexico				11 49			11 49		11 49	
Naval Observatory	1883			3 08			3 08		3 08	
Naval Laboratory	1883			622 57			622 57		622 57	
Observation of the transit of Venus		22	184	2,550 96	5,000 00	2,458 59	10,009 55	4,175 80		5,833 75
Velocity of Light, Nautical Almanac				1,004 90		87	1,005 77	149 00	856 77	
Ordnance, ordnance stores	1883			5,147 16			5,147 16	4,969 61	177 55	
Do	1884			6,909 88		2,184 22	9,094 10	9,016 21		77 89
Do	1885	23	289,262		125,000 00	1,514 56	126,514 56	119,251 44		7,263 12
Contingent, Bureau of Ordnance	1882*	23	475		335 60		335 60	335 60		
Do	1883			502 24		75	502 99	373 64	129 35	
Do	1884	23	244,460	50	609 98	6 94	617 52	440 19		177 33
Do	1885	23	289,262		3,000 00	11 26	3,011 26	3,010 65		61
Civil establishment, Bureau of Ordnance	1883			4 36			4 36		4 36	
Do	1884			5 00		24	5 24			5 24
Do	1885	23	289,262		5,000 00		5,000 00	4,996 53		3 47
Repairs, Bureau of Ordnance	1883			1,708 91			1,708 91		1,708 91	
Do	1884			1,434 66		803 49	2,238 15	2,175 00		63 15
Do	1885	23	289,262		15,000 00	3 98	15,003 98	9,518 50		5,485 48
Carried forward				2,502,946 40	8,710,563 08	78,149 51	11,291,658 99	8,643,666 20	18,826 82	2,629,165 97

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward	.....	.....	.....	$2,502,946 40	$8,710,563 08	$78,149 51	$11,291,658 99	$8,643,666 20	$18,826 82	$2,629,165 97
Torpedo Corps	1883	.....	.....	.....	.....	1 39	1 39	.....	1 39	.....
Do	1884	.....	.....	4,310 51	.....	250 67	4,561 18	3,346 75	.....	1,214 43
Do	1885	23	289, 262	.....	50,000 00	17	50,000 17	43,837 30	.....	6,162 87
Ordnance materials, proceeds of sale	.....	18	388	2,809 24	2,643 58	.....	5,452 82	2,809 24	.....	2,643 58
Breech-loading rifle cannon	.....	23	428	.....	80,000 00	.....	80,000 00	.....	.....	80,000 00
Torpedoes	1884	.....	.....	100,000 00	.....	.....	100,000 00	.....	.....	100,000 00
Wire-wound gun	.....	23	428	.....	4,000 00	.....	4,000 00	.....	.....	4,000 00
New propeller for United States steamer Alarm	.....	.....	.....	1,259 91	.....	.....	1,259 91	.....	1,259 91	.....
Testing American arms	.....	23	428	.....	25,000 00	.....	25,000 00	.....	.....	25,000 00
Sale of small arms	.....	20	242	2,685 54	231 62	65	2,917 81	2,686 00	.....	231 81
Testing Clark's deflective turrets	.....	.....	.....	9,538 50	.....	21	9,538 71	2,113 00	.....	7,425 71
Steel cruisers, construction and repair	.....	23	262,459	53,809 57	996,857 23	58,009 34	1,108,676 14	811,621 49	.....	297,054 65
Steel rifled breech-loading guns	1884	.....	.....	52,581 60	.....	36 15	52,617 75	24,379 39	.....	28,238 36
Do	1885	23	262	.....	41,632 50	4 64	41,637 14	40,907 63	.....	729 51
Steel cruisers, machinery	.....	23	262,459	.....	706,983 57	.....	706,983 57	392,666 22	.....	314,317 35
Steel cruisers, equipment and recruiting	.....	23	262	.....	78,600 00	2 47	78,602 47	59,544 36	.....	19,058 11
Steel cruisers, navigation	.....	23	262	.....	30,000 00	.....	30,000 00	1,510 40	.....	28,489 60
Steel cruisers, ordnance	.....	23	262	.....	500,000 00	95 70	500,095 70	308,402 02	.....	191,693 68
Equipment of vessels	1883	.....	.....	894 17	.....	55 27	949 44	949 44	.....	.....
Do	1884	.....	.....	7,155 59	.....	5,264 12	12,419 71	9,132 36	.....	3,287 35
Do	1885	23	289, 262	.....	750,000 00	7,434 60	757,434 60	689,556 81	.....	67,877 79
Contingent, Bureau of Equipment and Recruiting	1882*	23	475, 478	.....	483 30	.....	483 30	482 72	.....	58
Do	1883	23	460	40	60 07	.....	60 47	60 47	.....	.....
Do	1879*	.....	.....	2 64	.....	.....	2 64	.....	.....	2 64
Do	1884	23	460	130 55	968 76	684 72	1,784 03	1,163 39	.....	620 64
Do	1885	23	290, 262	.....	10,009 00	210 87	10,210 87	10,193 87	.....	17 00
Civil establishment, Bureau of Equipment and Recruiting	1883	.....	.....	55 85	.....	.....	55 85	.....	55 85	.....
Do	1884	.....	.....	116 56	.....	1 00	117 56	.....	.....	117 56
Do	1885	23	290, 262	.....	9,000 00	.....	9,000 00	8,799 25	.....	200 75
Transportation of enlisted men	1883	.....	.....	5,816 17	.....	.....	5,816 17	.....	5,816 17	.....
Transportation and recruiting	1884	.....	.....	5,682 68	.....	2,040 63	7,723 31	2,785 92	.....	4,937 39
Do	1885	23	289, 262	.....	25,000 00	212 63	25,212 63	25,134 07	.....	78 56
Recruiting, Bureau of Equipment and Recruiting	1883	.....	.....	7,259 62	.....	.....	7,259 62	.....	7,259 62	.....
Maintenance of yards and docks	1882*	23	475	.....	53 76	.....	53 76	52 80	.....	96
Do	1883	.....	.....	304 45	.....	68	305 13	14 00	291 13	.....

Do	1884			4,103 95		377 83	4,481 78	4,118 41		363 37
Do	1885	23	290,262		200,000 00	1,080 45	201,080 45	194,061 15		7,019 30
Do	1883 1884			7 05		78	7 83			7 83
Civil establishment, yards and docks	1883			21 86			21 86		21 86	
Do	1884			1 22		110 93	112 15	2 10		110 05
Do	1885	23	290,262		24,000 00		24,000 00	24,000 00		
Contingent, yards and docks	1882*	23	475		548 80		548 80	548 80		
Do	1883	23	460	4 40	618 95		623 35	618 95	4 40	
Do	1884			8,762 77		2 16	8,764 93	6,176 35		2,588 58
Do	1885	23	290,262		15,000 00	2 88	15,002 88	12,549 00		2,453 88
Naval station and coal depot, Isthmus of Panama				200,000 00			200,000 00		200,000 00	
Naval station and coal depot, Port Royal, S. C.				19,500 00		458 34	19,958 34	927 76		19,030 58
Naval training station, Coaster's Island Harbor, R. I.	1883			4 53			4 53		4 53	
Do	1884			6,250 56		7 01	6,257 57	6,101 00		156 57
Do	1885	23	208		21,000 00	5,466 93	26,466 93	23,515 00		2,951 93
Navy-yard, Brooklyn, N. Y	1883			2 70			2 70		2 70	
Do	1885	23	207	47,362 00	30,000 00	122 38	77,484 38	32,255 41		45,228 97
Navy-yard, Washington, D. C.	1883			2,585 89			2,585 89		2,585 89	
Do	1884			5,416 00		5 27	5,421 27			5,421 27
Navy-yard, Mare Island, Cal.	1883			90			90		90	
Do	1884			60,073 86		935 32	61,009 18	61,009 18		
Do	1885	23	208		250,000 00	4 82	250,004 82	186,146 00		63,858 82
Navy-yard, Norfolk, Va.	1883			1 69			1 69		1 69	
Navy-yard commission		23	244	4 80	3,788 81	62 06	3,855 67	3,788 81	66 86	
Closed navy-yards and stations	1884			100 61		34 98	135 59	96 00		39 59
Naval Asylum, Philadelphia, Pa.	1883			1,024 51			1,024 51		1,024 51	
Do	1884			12,858 08		35 46	12,893 54	10,866 00		2,027 54
Do	1885					59,819 55	59,819 55	46,061 00		13,758 55
Repairs and preservation at navy-yards	1883			11,101 00			11,101 00		11,101 00	
Do	1884			7,156 18		496 26	7,652 44	6,908 00		744 44
Do	1885	23	208		125,000 00	8 66	125,008 66	121,655 00		3,853 66
Enlistment bounties to seamen	1877†			33 35			33 35			33 35
Do	1878†			100 00			100 00			100 00
Do	1879†			8 33			8 33			8 33
Do	1880†			6 63			6 63		6 63	
Medical department, Bureau Medicine and Surgery	1881	23	259,262		2,276 47		2,276 47	2,276 47		
Do	1882	23	475		2,501 71		2,501 71	2,501 71		
Do	1883			3,949 63			3,949 63	2,566 84	1,382 79	
Do	1884			15,136 19		174 74	15,310 93	15,276 69		34 24
Do	1885	23	290,262		40,000 00	6,246 80	46,246 80	25,596 38		20,650 42
Museum of hygiene medicine and surgery	1883			9 14			9 14		9 14	
Naval hospital fund	1883			14 15			14 15		14 15	
Do	1884			15 28		43 49	58 77	45 00		13 77
Do	1885	23	290,262		30,000 00	28 79	30,028 79	30,003 00		25 79
Carried forward				3,162,977 21	12,766,812 21	227,981 31	16,157,770 73	11,905,485 11	249,737 94	4,002,547 68

* And prior years.

† Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$3,162,977 21	$12,766,812 21	$227,981 31	$16,157,770 73	$11,905,485 11	$249,737 94	$4,002,547 68
Naval hospital fund				95,442 94		71,199 75	166,642 69	49,778 74		116,863 95
Repairs, Bureau of Medicine and Surgery	1883			559 52			559 52		559 52	
Do	1884			553 52		153 19	706 71	156 00		550 71
Do	1885	23	290,262		10,000 00	6 92	10,006 92	8,733 90		1,273 02
Contingent, Bureau of Medicine and Surgery	1882*	23	475		12 84		12 84	01		12 83
Do	1883	23	461	1,612 62	37 80		1,650 42	37 80	1,612 62	
Do	1884	23	461	10,590 69	45 39	122 07	10,758 15	3,822 73		6,935 42
Do	1885	23	290,262		25,000 00	50 36	25,050 36	16,760 58		8,289 78
Civil establishment, Bureau of Medicine and Surgery	1883			691 05			691 05		691,05	
Do	1884			192 40		1 93	194 33	83 42		110 91
Do	1885	23	290,262		20,000 00		20,000 00	19,577 33		422 67
Provisions, Navy	1879*			27 30			27 30			27 30
Do	1881*	23	259		48 40		48 40	48 40		
Do	1882*	23	475		609 84		609 84	609 84		
Do	1883	23	244,461		60 80		60 80	60 80		
Do	1884	23	461	99,913 59	103 90	7,243 49	107,260 98	106,807 90		453 08
Do	1885	23	291,262		1,100,000 00	974 96	1,100,974 96	984,954 68		116,020 28
Clothing, Navy				462,689 03		275,688 42	738,377 45	175,683 23		562,694 22
Small stores, Bureau of Provisions and Clothing				160,709 13		81,373 36	242,082 49	75,172 04		166,910 45
Contingent, Bureau of Provisions and Clothing	1882*	23	475		929 78		929 78	899 58		30 20
Do	1883			31,955 06			31,955 06		31,955 06	
Do	1884			9,560 62		2,114 05	11,674 67	9,340 93		2,333 74
Do	1885	23	291,262		35,000 00	8 51	35,008 51	28,484 39		6,524 12
Civil establishment, Bureau of Provisions and Clothing	1883			615 87			615 87		615 87	
Do	1884					26	26			26
Do	1885	23	291,262		6,000 00	170 02	6,170 02	6,170 02		
Construction and repair	1882	23	475,478	51,091 51	1,505 54		52,597 05	993 37	51,091 51	512 17
Do	1883			2,323 85		15	2,324 00	2,324 00		
Do	1884			48,026 69		5,460 27	53,486 96	49,775 76		3,711 20
Do	1885	23	291,262		1,000,000 00	15,364 68	1,015,364 68	988,212 54		27,152 14
Construction and repair, act June 14, 1878 (Timber)				58,291 39			58,291 39	1,647 29		56,644 10
Civil establishment, construction and repair	1883			2,099 07			2,099 07		2,099 07	
Do	1884			2,976 15		18 91	2,995 06			2,995 06
Do	1885	23	291,262		20,000 00		20,000 00	17,815 75		2,184 25

Bureau of Steam Engineering, act June 14, 1878				21,731 68			21,731 68			21,731 68
Steam machinery	1882			8,966 91			8,966 91	2,573 93	6,392 98	
Do	1883	23	461	2,069 17	150 11	30	2,219 58	572 32	1,647 26	
Do	1884			50,213 96		23,348 13	73,562 09	69,187 05		4,375 04
Do	1885	23	291,262	140,000 00	780,000 00	1,456 96	921,456 96	803,239 38		118,217 58
Contingent, steam engineering	1884			494 25			494 25			494 25
Do	1885	23	292,262		1,000 00		1,000 00			1,000 00
Civil establishment, steam engineering	1883			584 16			584 16		584 16	
Do	1884			968 00		05	968 05			968 05
Do	1885	23	292,262		10,000 00		10,000 00	9,002 48		997 52
Completing United States steamer Mohican		23	292		50,000 00		50,000 00	50,000 00		
Care of monitors		23	292		5,000 00		5,000 00			5,000 00
Allowance for reduction of wages under the eight-hour law	1882*	23	475		11 44		11 44	11 44		
Prize-money to captors				549,804 79		898 57	550,703 36	61,836 51		488,866 85
Double-turreted monitors				201,880 26		133 67	202,013 93	174,733 86	27,280 07	
Machinery double-turreted monitors				465,378 99			465,378 99	233,631 28		231,747 71
Preservation of Chevalier de Ternay's monument at Newport, R. I				800 00			800 00		800 00	
Extra pay to officers and men who served in the Mexican War		20	311		122,639 81	450 00	123,089 81	123,089 81		
Payment of officers and men of the Kearsage, &c				1,639 30			1,639 30		1,639 30	
Indemnity for lost clothing	1877*			60 00			60 00			60 00
Do	1878*			40 00			40 00			40 00
Do	1882*	23	475		2,205 01		2,205 01	2,205 01		
Do	1876			120 00			120 00			120 00
Do	1881	23	259,261		360 00		360 00	360 00		
Do		R. S.	3689		8,986 54		8,986 54	8,986 54		
Bounty for destruction of enemy's vessels	1877*			49 20			49 20			49 20
Do	1878*			71 11			71 11			71 11
Do	1879*			55 36			55 36	12 24		43 12
Do	1880*			17 45			17 45			17 45
Do	1881*	23	259,262		29 64		29 64	29 64		
Do	1882*	23	475		588 79		588 79	588 79		
Bounty for destruction of enemy's vessels, act of July 7, 1884		23	244		143,644 47	1,261 64	144,906 11	88,471 27		56,434 84
Search for steamer Jeannette				19,444 48		448 58	19,893 06	19,893 06		
Removal and burial of remains of Lieutenant DeLong and companions				23,195 79		1 11	23,196 90	7,414 31		15,782 59
Payment of Japanese award				39,823 44		1,547 20	41,370 64	7,735 01		33,635 63
Relief of the children of O. H. Berryman and others				12,367 84			12,367 84			12,367 84
Relief of officers and crew of United States steamer Rodgers		22	621		215 00		215 00	215 00		
Relief of M. R. Calvert		23	617		501 00		501 00	501 00		
Relief of heirs of L. B. Culley		23	692		2,300 00		2,300 00	2,300 00		
Carried forward				5,742,675 35	16,113,798 31	717,478 82	22,573,952 48	16,120,026 07	376,706 41	6,077,220 00

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
NAVAL ESTABLISHMENT—Continued.										
Brought forward				$5,742,675 35	$16,113,798 31	$717,478 82	$22,573,952 48	$16,120,026 07	$376,706 41	$6,077,220 00
Relief of legal representatives of J. G. Tod		23	692		12,500 00		12,500 00	12,500 00		
Reward for services to officers and crew of United States steamer Rodgers				1,200 00		51 90	1,251 90			1,251 90
Expenses in connection with the Arctic Exploring Expedition				11,590 88		3,563 99	15,154 87	5,927 51		9,227 36
Relief of Lady Franklin Bay Expedition		23	267		66,312 60	43,215 10	109,527 70	109,527 70		
Reward for rescue Lady Franklin Bay Expedition		21	11		25,000 00		25,000 00			25,000 00
Payment to Potomac Steamboat Company, damages by collision		22	620		470 70		470 70	439 70	31 00	
Payment to owners of schooner David, damages by collision		23	496		11,519 88		11,519 88			11,519 88
Payment to owners of Japanese junk, damages by collision		23	496		1,973 84		1,973 84			1,973 84
Payment to W. P. Wood, services in detecting frauds		23	496		2,000 00		2,000 00	2,000 00		
Payment to Massageries Maratines Steamship Company damages by collision		23	496		744 20		744 20			744 20
Payment to W. H. Jaques, U. S. Army		23	461		180 00		180 00	180 00		
Payment to William Camp & Sons, use of ship-yards, &c		23	459		75,790 00		75,790 00	70,000 00	5,790 00	
Payment to Harlan & Hollingworth, use of ship-yard, &c		23	459		67,987 00		67,987 00			67,987 00
Payment to John Roach, use of ship-yard, &c.		23	459		69,201 00		69,201 00			69,201 00
Navy pension fund						420,000 00	420,000 00	59,813 00		360,187 00
Destruction of clothing and bedding for sanitary reasons				593 53			593 53	398 06	195 47	
Mileage, Navy (Graham decision) act March 3, 1885		23	476		209,808 86		209,808 86	208,857 66		951 20
General account of advances				*1,407,272 87		5,182,955 83	3,775,682 96	5,798,675 61		*2,022,992 65
Total Naval establishment				4,348,786 89	16,657,286 39	6,367,265 64	27,373,338 92	22,388,345 31	382,722 88	4,602,270 73

* Debit balances.

RECAPITULATION.

	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
Treasury	$14,231,614 97	$41,248,954 93	$2,151,015 03	$57,631,584 93	$39,604,110 69	$2,264,191 97	$15,763,282 27
Diplomatic	738,632 20	5,548,676 62	94,481 21	6,381,790 03	5,534,090 32	230,997 59	616,702 12
Judiciary	717,377 05	4,297,271 92	207,894 61	5,222,543 58	4,153,585 98	510,758 52	558,199 08
Customs	2,633,598 94	28,395,517 32	1,392,429 48	32,421,545 74	28,518,402 15	846,711 03	3,056,432 56
Interior (civil)	1,577,608 28	9,375,853 69	44,814 98	10,998,276 95	9,024,081 34	176,258 86	1,797,936 75
Internal revenue	534,888 55	5,030,831 05	17,738 81	5,583,458 41	4,568,362 02	81,723 89	933,372 50
Public debt	.....	263,146,609 90	3,960 79	263,150,570 69	263,150,570 69	.....	.....
Interior (Indians)	12,904,864 57	7,761,761 13	178,679 84	20,845,305 54	6,731,174 47	139,850 79	13,974,280 28
Interior (pensions)	57,106,166 39	20,811,052 26	14,140,352 30	92,057,570 95	70,242,619 79	27,783 99	21,787,167 17
Military establishment	7,095,522 56	47,002,343 99	1,217,732 33	55,315,598 88	43,888,310 80	1,178,432 43	10,248,855 65
Naval establishment	4,348,786 89	16,657,286 39	6,367,265 64	27,373,338 92	22,388,345 31	382,722 88	4,602,270 73
Total	101,889,060 40	449,276,159 20	25,816,365 02	576,981,584 62	497,803,653 56	5,839,431 95	73,338,499 11

STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1842 inclusive; and on the 1st day of July of each year from 1843 to 1885, inclusive.

January 1,	1791	$75,463,476 52	January 1,	1839	$3,573,343 82
	1792	77,227,924 66		1840	5,250,875 54
	1793	80,352,634 04		1841	13,594,480 73
	1794	78,427,404 77		1842	20,601,226 28
	1795	80,747,587 39	July	1, 1843	32,742,922 00
	1796	83,762,172 07		1844	23,461,652 50
	1797	82,064,479 33		1845	15,925,303 01
	1798	79,228,529 12		1846	15,550,202 97
	1799	78,408,669 77		1847	38,826,534 77
	1800	82,976,294 35		1848	47,044,862 23
	1801	83,038,050 80		1849	63,061,858 69
	1802	86,712,632 25		1850	63,452,773 55
	1803	77,054,680 30		1851	68,304,796 02
	1804	86,427,120 88		1852	66,199,341 71
	1805	82,312,150 50		1853	59,803,117 70
	1806	75,723,270 66		1854	42,242,222 42
	1807	69,218,398 64		1855	35,586,858 56
	1808	65,196,317 97		1856	31,972,537 90
	1809	57,023,192 09		1857	28,699,831 85
	1810	53,173,217 52		1858	44,911,881 03
	1811	48,005,587 76		1859	58,496,837 88
	1812	45,209,737 90		1860	64,842,287 88
	1813	55,962,827 57		1861	90,580,873 72
	1814	81,487,846 24		1862	524,176,412 13
	1815	99,833,660 15		1863	1,119,772,138 63
	1816	127,334,933 74		1864	1,815,784,370 57
	1817	123,491,965 16		1865	2,680,647,869 74
	1818	103,466,633 83		1866	2,773,236,173 69
	1819	95,529,648 28		1867	2,678,126,103 87
	1820	91,015,566 15		1868	2,611,687,851 19
	1821	89,987,427 66		1869	2,588,452,213 94
	1822	93,546,676 98		1870	2,480,672,427 81
	1823	90,875,877 28		1871	2,353,211,332 32
	1824	90,269,777 77		1872	2,253,251,078 78
	1825	83,788,432 71		1873	2,234,482,743 20
	1826	81,054,059 99		1874	2,251,690,218 43
	1827	73,987,357 20		1875	2,232,284,281 95
	1828	67,475,043 87		1876	2,180,394,817 15
	1829	58,421,413 67		1877	2,205,301,142 10
	1830	48,565,406 50		1878	2,256,205,398 20
	1831	39,123,191 68		1879	2,349,567,232 04
	1832	24,322,235 18		1880	*2,120,415,120 63
	1833	7,001,698 83		1881	2,069,013,319 58
	1834	4,760,082 08		1882	1,918,312,744 03
	1835	37,513 05		1883	1,884,171,478 07
	1836	336,957 83		1884	1,830,528,673 57
	1837	3,308,124 07		1885	†1,863,964,623 14
	1838	10,434,221 14			

*The amount outstanding July 1, 1880, according to the books of the Register's Office was		$2,128,791,054 63
From which deduct the amount held for the redemption of fractional currency, applied to the payment of arrears of pensions, act June 21, 1879		8,375,934 00
		2,120,415,120 63
†Outstanding public debt as above		$1,863,964,623 14
Add Pacific Railroad bonds		64,623,512 00
		1,928,588,135 14
Deduct certificates of deposit in cash	$200,000 00	
Deduct gold and silver certificates in cash	51,964,110 00	
		52,164,110 00
		1,876,424,025 14
Add discrepancy (1872)		250 00
Public debt as per United States Treasurer's revised statement, June 30, 1885		1,876,424,275 14

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS, for the fiscal year ending June 30, 1885.

York, Me		$250 50
Frenchman's Bay, Me		5,691 85
Belfast, Me		3,016 76
Aroostook, Me		7,759 96
Portland, Me		76,004 93
Bangor, Me		17,836 00
Waldoborough, Me		2,277 90
Saco, Me		179 60
Passamaquoddy, Me		14,610 63
Machias, Me		2,997 00
Wiscasset, Me		3,548 00
Castine, Me		4,462 00
Bath, Me	6,279 50	
Kennebunk, Me	438 51	
		$145,353 14
Portsmouth, N. H		8,125 00
Vermont, Vt		70,950 37
New Bedford, Mass	5,751 00	
Fall River, Mass	4,379 31	
Gloucester, Mass	10,986 00	
Marblehead, Mass	2,303 38	
Plymouth, Mass	1,686 00	
Salem, Mass	6,251 88	
Nantucket, Mass	638 01	
Barnstable, Mass	6,933 90	
Newburyport, Mass	2,499 00	
Edgartown, Mass	2,951 67	
Boston, Mass	722,993 08	
		767,373 23
Bristol, R. I	1,611 08	
Newport, R. I	3,799 79	
Providence, R. I	25,198 00	
		30,608 87
New Haven, Conn	15,467 62	
Fairfield, Conn	1,396 00	
Middletown, Conn	6,058 69	
New London, Conn	5,693 84	
Stonington, Conn	1,457 00	
		30,073 15
Dunkirk, N. Y	3,240 63	
Buffalo, N. Y	65,755 37	
Oswegatchie, N. Y	24,771 81	
Niagara, N. Y	44,473 91	
Champlain, N. Y	27,501 69	
Albany, N. Y	12,305 88	
Sag Harbor, N. Y	1,035 03	
Oswego, N. Y	44,904 16	
Genesee, N. Y	25 895 40	
New York, N. Y	2,826,203 16	
Cape Vincent, N. Y	9,657 67	
		3,085,744 71
Burlington, N. J	181 39	
Newark, N. J	2,670 00	
Perth Amboy, N. J	11,723 00	
Bridgeton, N. J	6,796 00	
Little Egg Harbor, N. J	2,337 00	
Great Egg Harbor, N. J	971 50	
		24,678 89
Pittsburgh, Pa	44,032 98	
Philadelphia, Pa	425,730 38	
Erie, Pa	4,469 06	
		474,232 42
Delaware, Del		7,752 04
Eastern, Md	3,015 97	
Annapolis, Md	1,876 09	
Baltimore, Md	299,043 01	
		303,935 07
Georgetown, D. C		5,731 37
Norfolk, Va	14,292 34	
Yorktown, Va	11,662 57	
Richmond, Va	7,319 55	
Alexandria, Va	2,316 00	
Cherrystone, Va	3,857 00	
Tappahannock, Va	1,023 00	
Petersburg, Va	3,354 75	
		43,825 21
Wheeling, W. Va		964 49
Beaufort, N. C	2,675 27	
Pamlico, N. C	4,934 00	
Wilmington, N. C	12,216 15	
Albemarle, N. C	2,986 30	
		22,811 72
Carried forward		5,022,159 68

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS, &c.—Continued.

Brought forward		$5,022,159 68
Beaufort, S. C	$5,236 95	
Georgetown, S. C	1,633 00	
Charleston, S. C	19,108 00	
		25,977 95
Brunswick, Ga	6,363 00	
Savannah, Ga	17,257 94	
Saint Mary's, Ga	1,810 00	
Atlanta, Ga	937 15	
		26,368 09
Key West, Fla	26,920 54	
Saint Mark's, Fla	4,026 00	
Fernandina, Fla	4,563 11	
Saint John's, Fla	4,150 00	
Pensacola, Fla	11,824 93	
Apalachicola, Fla	2,855 50	
Saint Augustine, Fla	2,150 00	
		56,490 08
Mobile, Ala		17,668 14
Pearl River, Miss	6,849 85	
Natchez, Miss	631 54	
Vicksburg, Miss	685 00	
		8,166 39
New Orleans, La	241,065 43	
Teche, La	5,326 00	
		246,391 43
Corpus Christi, Tex	20,764 07	
Brazos de Santiago, Tex	42,395 51	
Galveston, Tex	48,943 89	
Paso del Norte, Tex	29,536 02	
Saluria, Tex	17,205 00	
		158,844 49
Memphis, Tenn	2,337 95	
Chattanooga, Tenn	469 50	
Nashville, Tenn	498 00	
		3,305 45
Paducah, Ky	380 18	
Louisville, Ky	11,352 00	
		11,732 18
Miami, Ohio	6,337 40	
Cincinnati, Ohio	65,894 34	
Cuyahoga, Ohio	25,996 68	
Sandusky, Ohio	3,877 00	
		102,105 42
Huron, Mich	35,409 70	
Detroit, Mich	56,214 60	
Michigan, Mich	3,616 54	
Superior, Mich	7,320 53	
		102,561 37
Evansville, Ind	2,964 00	
Indianapolis, Ind	5,263 30	
		8,227 30
Galena, Ill	926 00	
Cairo, Ill	1,484 00	
Chicago, Ill	160,394 70	
		162,804 70
La Crosse, Wis	1,419 00	
Milwaukee, Wis	12,221 03	
		13,640 03
Minnesota, Minn	27,124 22	
Duluth, Minn	1,428 87	
		28,553 09
Dubuque, Iowa	417 00	
Burlington, Iowa	475 00	
		892 00
Kansas City, Mo	3,470 00	
Saint Louis, Mo	78,897 46	
Saint Joseph, Mo	2,705 00	
		85,072 46
Puget Sound, Wash		17,541 91
Montana and Idaho		1,618 25
Alaska, Alaska		15,504 65
Denver, Colo		3,673 00
Oregon, Oreg	8,789 00	
Willamette, Oreg	34,969 47	
Yaquina, Oreg	2,357 00	
Southern, Oreg	3,120 00	
		49,235 47
Omaha, Nebr		1,838 45
San Diego, Cal	5,984 00	
Carried forward	5,984 00	6,170,371 98

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS, &c.—Continued.

Brought forward	$5,984 00	$6,170,371 98
Humboldt, Cal	3,295 61	
San Francisco, Cal	397,068 63	
Wilmington, Cal	12,772 20	
		419,120 44
		6,589,492 42
Contingent expenses and fees in customs cases	13,715 96	
Transportation	816 07	
Amounts paid by disbursing agents for salaries, &c	178,073 97	
		192,606 00
Total		6,782,098 42
From which deduct the following: Miscellaneous, rent, stationery, &c		287,251 13
Total net expenditures		6,494,847 29

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE for the FISCAL YEAR ending June 30, 1885, EMBRACING SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUBORDINATE OFFICERS.

Alabama		$16,450 62
Arkansas		23,874 10
Colorado		16,847 08
Connecticut		21,412 33
California, first district	$56,649 92	
fourth district	28,757 23	
		85,407 15
Delaware		10,552 39
Florida		13,470 24
Georgia		64,987 28
Illinois, first district	61,890 30	
second district	12,402 64	
fourth district	19,115 93	
fifth district	78,070 71	
seventh district	10 00	
eighth district	23,976 62	
thirteenth district	19,661 24	
		215,127 44
Indiana, sixth district	45,783 11	
seventh district	24,693 28	
eleventh district	13,805 60	
		84,281 99
Iowa, second district	24,885 95	
third district	11,131 03	
fourth district	8,908 04	
		44,925 02
Kansas		16,864 33
Kentucky, second district	77,717 12	
fifth district	228,763 85	
sixth district	69,556 86	
seventh district	95,949 26	
eighth district	77,747 84	
		549,734 93
Louisiana		25,040 53
Maine		7,041 39
Massachusetts, third district	49,507 97	
tenth district	12,492 39	
		62,000 36
Maryland		78,570 58
Montana		18,184 19
Missouri, first district	42,099 74	
fourth district	12,300 46	
fifth district	220 10	
sixth district	37,915 41	
		92,535 71
Minnesota		19,091 21
Michigan, first district	25,335 05	
fourth district	9,435 71	
		34,770 76
Mississippi		16,272 03
New York, first district	46,817 54	
second district	35,809 81	
third district	49,007 11	
fourteenth district	19,246 60	
fifteenth district	19,407 07	
twenty first district	21,113 72	
twenty-fourth district	44 61	
twenty-eighth district	38,777 07	
		230,223 53
Carried forward		**1,747,665 19**

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		$1,747,665 19
New Jersey, first district	$11,441 95	
third district	15,622 81	
fifth district	24,442 59	
		51,507 35
Nevada		8,948 28
Nebraska		28,537 46
New Mexico		11,929 39
New Hampshire		10,051 37
North Carolina, fourth district	57,525 75	
fifth district	34,562 09	
sixth district	150,400 04	
		242,487 88
Ohio, first district	75,664 23	
sixth district	23,599 83	
tenth district	24,642 49	
eleventh district	24,177 67	
eighteenth district	28,750 07	
		176,834 29
Oregon		13,506 30
Pennsylvania, first district	54,952 49	
ninth district	52,548 90	
twelfth district	27,510 62	
nineteenth district	13,913 58	
twenty-second district	78,673 99	
twenty-third district	27,906 08	
		255,505 66
Rhode Island		7,690 96
South Carolina		27,084 88
Tennessee, second district	22,492 14	
fifth district	81,243 57	
sixth district	20 45	
		103,756 16
Texas, first district	10,690 25	
second district	47 35	
third district	12,195 19	
fourth district	16,924 12	
		39,856 91
Vermont		5,803 26
Virginia, second district	38,286 66	
fourth district	32,729 12	
fifth district	1,204 24	
sixth district	53,412 57	
		125,632 59
West Virginia		23,934 84
Wisconsin, first district	30,355 74	
second district	7,775 89	
third district	13,437 06	
sixth district	10,743 51	
		62,312 20
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. (unclassified by districts)		839,295 15
Paid for salaries of agents and subordinate officers, &c. (unclassified by districts)		33,212 36
Paid for transportation		4,727 83
Paid for telegraphing		616 26
Paid for miscellaneous		32,139 37
Total		**3,853,035 94**

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT of the UNITED STATES for the COLLECTION of CUSTOMS for the fiscal year ending June 30, 1885, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.
AROOSTOOK, ME.	
1 collector	$1,500 00
6 deputy collectors	6,570 00
1 inspector	606 00
1 inspector (temporary)	87 00
PASSAMAQUODDY, ME.	
1 collector	3,000 00
1 deputy collector and inspector	1,800 00
1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	912 50
2 deputy collectors and inspectors	1,460 00
4 inspectors	4,380 00
3 inspectors	2,737 50
1 watchman	912 50
2 watchmen	1,460 00
1 clerk	1,095 00
FRENCHMAN'S BAY, ME.	
1 collector	1,166 44
1 deputy collector	1,200 00
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	846 60
1 deputy collector and inspector	602 25
1 deputy collector and inspector	18 25
MACHIAS, ME.	
1 collector	1,692 22
1 deputy collector and inspector	1,095 00
2 deputy collectors and inspectors	1,642 50
BANGOR, ME.	
1 collector	3,000 00
1 special deputy collector	1,600 00
1 deputy collector and inspector	1,460 00
3 deputy collectors and inspectors	3,285 00
1 inspector	1,095 00
1 inspector	1,080 00
1 inspector	519 00
1 inspector and clerk	1,095 00
CASTINE, ME.	
1 collector	645 14
2 deputy collectors and inspectors	2,190 00
3 deputy collectors and inspectors	2,463 75
BELFAST, ME.	
1 collector	1,203 07
2 inspectors	2,190 00
1 inspector	292 00
1 inspector	200 75
1 inspector	109 50
1 storekeeper	50 00
1 storekeeper	8 40
1 inspector	400 00
WISCASSET, ME.	
1 collector	688 11
1 deputy collector, &c	1,277 50
1 deputy collector, &c	1,095 00
1 deputy collector, &c	730 00
WALDOBOROUGH, ME.	
1 collector (for 5 months)	1,157 76
1 special deputy collector	1,460 00
1 deputy collector	1,460 00
1 deputy collector	1,095 00
1 deputy collector	912 50
1 deputy collector	730 00
1 deputy collector	693 50

Districts, number of persons, and occupation.	Compensation.
BATH, ME.	
1 collector	$3,109 00
1 special deputy collector, inspector, &c	1,460 00
1 deputy collector, inspector, &c	1,095 00
2 inspectors, weighers, &c	2,190 00
1 deputy collector and inspector	803 00
1 inspector	346 75
1 inspector	255 50
PORTLAND AND FALMOUTH, ME.	
1 collector	6,000 00
2 deputy collectors	6,000 00
4 clerks	4,800 00
2 clerks	2,200 00
2 clerks	1,460 00
1 clerk and superintendent warehouse	1,500 00
3 storekeepers	3,285 00
3 weighers and gaugers	6,000 00
1 marker	730 00
1 messenger	650 00
1 night watchman	730 00
2 boatmen	1,460 00
1 deputy collector and inspector	949 84
24 inspectors	29,815 71
2 watchmen	1,324 00
1 surveyor	4,500 00
1 deputy surveyor	2,500 00
1 appraiser	3,000 00
1 assistant appraiser	2,500 00
1 examiner	663 90
1 laborer	720 00
SACO, ME.	
1 collector (from February 3, 1885)	116 74
1 deputy collector	450 00
KENNEBUNK, ME.	
1 collector	116 75
1 inspector	584 00
YORK, ME.	
1 collector	259 61
PORTSMOUTH, N. H.	
1 collector	406 94
1 deputy collector and inspector	1,172 50
1 deputy collector and inspector	1,005 00
1 deputy collector and inspector	551 00
1 special inspector	1,340 00
3 inspectors	2,656 50
1 boatman	367 00
VERMONT, VT.	
1 collector	3,184 00
1 deputy collector, inspector, and clerk	2,500 00
2 deputy collectors, inspectors, and clerks	3,600 00
2 deputy collectors, inspectors, and clerks	3,200 00
2 deputy collectors, inspectors, and clerks	3,000 00
1 deputy collector, inspector, and clerk	1,400 00
1 deputy collector, inspector, and clerk	1,200 00
2 deputy collectors, inspectors, and clerks	2,774 00
3 deputy collectors, inspectors, and clerks	3,613 50

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.
VERMONT, VT.—Continued.	
13 deputy collectors and inspectors...	$13,176 00
3 deputy collectors and inspectors ...	2,007 50
1 deputy collector and inspector.....	912 50
3 deputy collectors and inspectors ...	1,096 00
4 deputy collectors and inspectors ...	2,072 40
1 deputy collector.....	600 00
2 inspectors.....	2,920 00
20 inspectors.....	20,835 00
1 inspector	512 00
1 clerk.....	791 20
1 clerk.....	800 00
6 tally clerks	622 00
2 night watchmen	752 00
NEWBURYPORT, MASS.	
1 collector	318 48
1 deputy collector and inspector.....	1,095 00
2 inspectors, weighers, &c.....	1,204 50
1 janitor	540 00
GLOUCESTER, MASS.	
1 collector	3,951 00
1 deputy collector.....	1,500 00
1 clerk.....	1,300 00
1 inspector	1,277 00
4 inspectors	4,380 00
1 inspector.....	292 75
1 boatman	750 00
1 storekeeper	416 00
1 storekeeper	50 00
1 storekeeper	215 00
1 storekeeper	230 00
SALEM AND BEVERLY, MASS.	
1 collector	884 25
1 special deputy collector and inspector	1,460 00
1 weigher, gauger, and inspector...	1,095 00
1 inspector.....	1,095 00
3 inspectors.....	2,901 75
1 janitor	540 00
MARBLEHEAD, MASS.	
1 collector	287 07
2 deputy collectors	2,190 00
BOSTON AND CHARLESTOWN, MASS.	
1 collector	8,000 00
1 comptroller and clerk...	4,500 00
3 deputy collectors.....	9,000 00
1 auditor and clerk.....	3,000 00
1 cashier.....	3,000 00
1 assistant cashier.....	2,200 00
1 secretary and chief clerk	2,500 00
4 chief clerks	8,000 00
8 clerks	14,400 00
18 clerks.....	28,800 00
31 clerks.....	43,400 00
14 clerks.....	16,800 00
19 clerks.....	19,000 00
1 clerk.....	840 00
4 clerks.....	3,200 00
1 copyist.....	600 00
6 messengers	5,040 00
9 messengers	6,480 00
1 surveyor.....	5,000 00
1 deputy surveyor.....	2,500 00
1 clerk and assistant to surveyor	1,800 00
1 clerk.....	1,800 00
1 clerk	1,500 00
1 clerk	1,400 00
1 clerk.....	1,200 00

Districts, number of persons, and occupation.	Compensation.
BOSTON AND CHARLESTOWN, MASS.—Continued.	
1 clerk.....	$1,100 00
1 messenger	840 00
1 messenger	720 00
1 general appraiser	3,000 00
2 appraisers.....	6,000 00
2 assistant appraisers.....	5,000 00
1 examiner of drugs.....	2,500 00
1 examiner.....	2,000 00
10 examiners	18,000 00
3 examiners.....	4,800 00
2 examiners.....	2,860 00
4 examiners	4,800 00
1 clerk to general appraiser.....	1,400 00
1 clerk.....	1,600 00
1 clerk.....	1,400 00
2 clerks.....	2,400 00
6 samplers	7,200 00
3 samplers of sugar.....	3,600 00
11 openers and packers	9,900 00
1 assistant sampler.....	840 00
2 messengers	1,680 00
1 naval officer.....	5,000 00
1 deputy naval officer.....	2,500 00
1 chief clerk.....	2,000 00
5 clerks.....	9,000 00
7 clerks	11,200 00
4 clerks	4,800 00
1 messenger	800 00
1 clerk in charge of P. B. S.....	2,000 00
1 clerk and storekeeper.....	2,000 00
1 clerk and storekeeper.....	1,600 00
1 clerk and storekeeper.....	800 00
11 assistant storekeepers.....	8,800 00
1 gauger	2,000 00
2 assistant gaugers	2,920 00
3 weighers.....	6,000 00
3 assistant weighers	4,380 00
15 assistant weighers	19,162 50
14 assistant weighers.....	15,330 00
3 weighers' clerks	3,000 00
4 boatmen	3,285 00
8 night watchmen	5,840 00
86 inspectors	125,560 00
14 storekeepers	20,440 00
1 watchman	1,095 00
1 carpenter	821 25
1 inspectress.....	201 00
25 night inspectors.....	27,375 00
2 foremen of laborers	2,000 00
38 laborers.....	21,032 00
1 measurer of marble.....	63 00
Paid laborers to weighers.....	54,368 10
PLYMOUTH, MASS.	
1 collector.....	773 89
1 deputy collector.....	1,000 00
1 inspector.....	200 75
1 inspector.....	177 65
BARNSTABLE, MASS.	
1 collector	1 417 26
1 deputy collector and inspector	1 095 00
1 deputy collector and inspector	894 25
1 deputy collector and inspector.....	803 00
1 deputy collector and inspector.....	748 25
1 deputy collector and inspector.....	748 25
1 deputy collector and inspector.....	492 75
1 deputy collector and inspector....	492 75
1 deputy collector and inspector.....	401 50
1 clerk.....	300 00
1 boatman.....	60 00
8 storekeepers	400 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
FALL RIVER, MASS.	
1 collector	$876 10
1 deputy collector, inspector, &c	1,340 00
1 inspector, weigher, &c	1,005 00
1 clerk	550 50
1 boatman	275 60
NEW BEDFORD, MASS.	
1 collector	2,274 53
1 deputy collector	1,500 00
1 clerk	1,000 00
1 inspector, weigher, &c	1,096 00
1 inspector and boarding officer	1,096 00
NANTUCKET, MASS.	
1 collector	268 68
1 deputy collector	300 00
1 inspector	9 00
EDGARTOWN, MASS.	
1 collector	520 73
1 special deputy collector, &c	1,004 75
1 deputy collector and inspector	721 60
1 inspector	507 00
1 boatman	275 30
PROVIDENCE, R. I.	
1 collector	4,332 83
1 deputy collector, inspector, and clerk	2,000 00
1 deputy collector and cashier	2,000 00
1 deputy collector	2,000 00
5 inspectors, weighers, &c	6,387 50
1 inspector, weigher, &c	266 00
2 inspectors	2,190 00
1 inspector and boarding officer	1,095 00
1 inspector	492 75
1 boatman	600 00
1 messenger and storekeeper	1,095 00
1 storekeeper	730 00
1 watchman	603 50
1 appraiser	3,000 00
1 clerk and sampler	1,200 00
BRISTOL AND WARREN, R. I.	
1 collector	89 43
1 deputy collector, inspector, &c	1,095 00
1 deputy collector, inspector, &c	255 50
1 boatman	216 00
NEWPORT, R. I.	
1 collector	483 68
1 deputy collector	1,000 00
1 inspector	1,095 00
1 inspector	602 25
1 inspector	292 00
1 inspector	315 00
1 boatman	400 00
STONINGTON, CONN.	
1 collector	402 24
1 special deputy collector	500 00
1 deputy collector and inspector	400 00
1 deputy collector and inspector	300 00
NEW LONDON, CONN.	
1 collector	1,145 93
1 deputy collector and clerk	1,600 00
3 inspectors	3,285 00
1 janitor	600 00
MIDDLETOWN, CONN.	
1 collector	$2,725 51
1 special deputy collector	1,467 20
1 deputy collector and inspector	1,200 00
1 clerk	734 40
1 clerk	261 54
1 storekeeper (paid by proprietor)	100 00
NEW HAVEN, CONN.	
1 collector	3,475 00
1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,200 00
2 clerks	2,190 00
2 weighers and gaugers	2,190 00
4 inspectors	4,380 00
1 night inspector	912 50
1 messenger	500 00
1 fireman	486 00
1 janitor	500 00
1 boatman and night watchman	400 00
FAIRFIELD, CONN.	
1 collector	828 63
1 deputy collector, inspector, &c	1,200 00
1 temporary night inspector	32 50
SAG HARBOR, N. Y.	
1 collector	428 71
1 deputy collector	300 00
1 surveyor	266 37
1 deputy collector and inspector	182 50
GREENPORT, N. Y.	
1 surveyor	256 37
1 deputy collector and inspector	180 00
PATCHOGUE, N. Y.	
1 surveyor	214 40
1 deputy surveyor	107 20
PORT JEFFERSON, N. Y.	
1 surveyor	260 25
NEW YORK, N. Y.	
1 collector	12,000 00
1 assistant collector, Jersey City	2,000 00
11 deputy collectors	31,149 44
1 cashier	5,000 00
1 auditor	5,000 00
1 assistant auditor	3,500 00
1 clerk	5,000 00
1 clerk	2,700 00
1 superintendent of warehouses	1,124 98
10 clerks	25,000 00
4 weighers	10,000 00
1 clerk	2,400 00
8 clerks	39,600 00
38 clerks	76,000 00
3 gaugers	6,000 00
1 measurer of marble	2,000 00
15 clerks	27,000 00
46 clerks	73,600 00
3 weighers' foremen	4,800 00
319 inspectors	465,740 00
1 inspector at Troy	1,460 00
58 storekeepers	84,680 00
1 storekeeper at Castle Garden	1,460 00
1 engineer	1,500 00
1 carpenter	1,500 00
69 clerks	96,600 00
67 assistant weighers	83,884 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—Continued.	
12 assistant gaugers	$15,024 00
102 clerks	122,400 00
2 ushers	2,400 00
1 engineer	1,200 00
1 book-binder	1,200 00
1 detective	1,200 00
18 clerks	18,000 00
1 usher	1,000 00
5 watchmen	5,000 00
4 watchmen, Sunday	520 00
1 engineer of naval office	1,000 00
117 night inspectors	128,115 00
9 inspectresses	9,855 00
3 carpenters	3,285 00
30 watchmen in public stores	32,850 00
1 acting assistant engineer	1,095 00
1 opener and packer	1,095 00
2 clerks and messengers	1,800 00
7 firemen in public stores	5,477 50
2 searchers in public stores	1,565 00
6 book-keepers in public stores	4,695 00
1 watchman in public stores	912 50
54 messengers	45,360 00
1 elevator conductor	800 00
6 elevator men	4,695 00
4 coastwise inspectors	730 00
5 messengers	3,600 00
4 firemen	2,880 00
15 porters	10,800 00
77 laborers (temporary)	48,202 00
1 acting fireman	730 00
4 weighers' janitors	2,504 00
1 scrubber	540 00
1 scrubber	360 00
1 assistant book binder	214 67
1 deputy collector	200 00
1 general appraiser	3,000 00
1 clerk	2,500 00
1 clerk	2,000 00
1 clerk	1,700 00
1 clerk	1.600 00
4 clerks	4,800 00
1 messenger	840 00
1 opener and packer	939 00
1 appraiser	4,000 00
10 assistant appraisers	30,000 00
21 examiners	52,500 00
1 examiner	2,300 00
7 examiners	15,400 00
1 examiner	2,100 00
12 examiners	24,000 00
26 examiners	46,800 00
5 examiners	8,000 00
7 clerks	11,200 00
1 clerk and verifier	1,500 00
1 examiner	1,450 00
3 examiners	4,200 00
11 clerks and verifiers	15,400 00
1 opener and packer	1,460 00
7 examiners	8,400 00
2 clerks	2,400 00
17 clerks and verifiers	20,400 00
30 samplers	38,400 00
1 clerk	1,150 00
1 clerk and verifier	1,150 00
2 samplers	2,300 00
6 foremen of openers, &c	7,042 50
1 messenger	1,173 75
71 openers and packers	66,669 00
3 clerks	2,592 00
35 messengers	29,400 00
55 openers and packers	47,341 25
1 naval officer	8,000 00
1 deputy naval officer	2,500 00
5 clerks	12,500 00
8 clerks	17,600 00
19 clerks	38,000 00
6 clerks	$10,800 00
17 clerks	27,200 00
1 clerk	1,550 00
10 clerks	14,000 00
14 clerks	16,800 00
1 clerk	1,000 00
8 messengers	6,720 00
1 messenger	500 00
1 surveyor	8,000 00
1 auditor	5,000 00
1 deputy surveyor	2,500 00
2 clerks	3,600 00
9 clerks	14,400 00
7 inspectors of passenger vessels	10,220 00
3 clerks	4,200 00
2 clerks	2,400 00
2 messengers	1,680 00
5 messengers	3,600 00
1 messenger	500 00
ALBANY, N. Y.	
1 surveyor	4,558 39
1 deputy surveyor	1,460 00
2 deputy surveyors	2,190 00
4 inspectors	4,380 00
CHAMPLAIN, N. Y.	
1 collector	2,500 00
1 special deputy collector and inspector	1,800 00
1 deputy collector and clerk	1,460 00
1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	968 00
3 deputy collectors and inspectors	2,700 00
2 deputy collectors and inspectors	1,800 80
5 deputy collectors and inspectors	4,471 25
6 deputy collectors and inspectors	4,818 00
1 deputy collector and inspector	700 00
1 deputy collector and inspector	424 95
1 deputy collector and inspector	399 35
2 inspectors	798 70
1 inspector (temporary)	24 50
1 janitor	480 00
OSWEGATCHIE, N. Y.	
1 collector	2,560 00
1 special deputy collector	1,600 00
1 deputy collector	1,500 00
3 deputy collectors	3,567 03
3 deputy collectors and inspectors	3,277 00
2 deputy collectors and inspectors	1,606 00
1 deputy collector and inspector	432 00
3 deputy collectors and inspectors	1,806 75
1 inspector	1,460 00
6 inspectors	5,322 00
1 inspector	912 50
1 inspectress	353 00
CAPE VINCENT, N. Y.	
1 collector	2,500 00
1 special deputy collector	1,500 00
1 deputy collector	1,200 00
4 deputy collectors and inspectors	2,742 00
1 deputy collector and inspector	180 00
1 deputy collector and inspector	279 00
6 deputy collectors and inspectors	2,737 50
2 inspectors	2,109 00
1 inspector	222 00
OSWEGO, N. Y.	
1 collector	4,500 00
1 special deputy collector	1,800 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
OSWEGO, N. Y.—Continued.	
1 deputy collector	$1,600 00
2 deputy collectors	2,800 00
2 deputy collectors	2,000 00
1 deputy collector	900 00
7 deputy collectors and inspectors	4,304 00
18 inspectors	10,381 00
1 superintendent warehouses *	1,095 00
1 storekeeper *	1,095 00
6 storekeepers *	805 00
GENESEE, N. Y.	
1 collector	2,777 15
1 deputy collector and clerk	1,800 00
2 deputy collectors and clerks	2,400 00
1 deputy collector and clerk	1,095 00
1 deputy collector, clerk, and inspector	1,405 25
1 deputy collector and inspector	1,404 00
2 deputy collectors and inspectors	2,190 00
5 deputy collectors and inspectors	3,729 00
14 inspectors	7,728 00
1 storekeeper	277 15
NIAGARA, N. Y.	
1 collector	4,500 00
1 deputy collector and clerk	2,500 00
1 deputy collector and clerk	1,800 00
1 deputy collector and clerk	1,500 00
1 deputy collector and clerk	1,400 00
1 deputy collector and cashier	1,400 00
1 deputy collector	1,200 00
1 deputy collector and inspector	1,340 00
8 deputy collectors and inspectors	18,090 00
1 deputy collector and inspector	999 00
1 deputy collector and inspector	912 00
3 deputy collectors and inspectors	1,791 00
2 storekeepers	2,920 00
1 special inspector	1,340 00
4 inspectors	4,020 00
1 inspector	928 00
1 inspector	848 00
1 inspector	819 00
2 inspectors	918 00
1 inspector	248 00
1 inspectress	730 00
1 messenger	600 00
$6,180.69 of above paid by railroad companies.	
BUFFALO CREEK, N. Y.	
1 collector	4,264 00
1 appraiser	3,000 00
1 special deputy collector	2,500 00
1 entry clerk, &c	1,600 00
1 warehouse clerk, &c	1,400 00
1 cashier	1,400 00
1 impost clerk	1,200 00
1 marine clerk	1,200 00
1 clearance clerk	1,200 00
2 deputy collectors	2,920 00
2 deputy collectors	2,190 00
1 deputy collector	1,277 50
1 special inspector	1,460 00
1 night clearance clerk	570 00
1 storekeeper	1,095 00
1 storekeeper	369 00
1 inspector	1,274 00
2 inspectors	2,555 00
1 inspector	912 50
3 inspectors	3,240 00
1 inspector	1,267 00
1 inspector	1,041 00
2 inspectors	2,178 00
1 inspector	552 00
BUFFALO CREEK, N. Y.—Continued.	
1 inspector (temporary)	$90 00
11 inspectors	12,045 00
1 messenger	800 00
DUNKIRK, N. Y.	
1 collector	1,007 89
1 deputy collector and inspector	1,460 00
1 inspector	645 00
1 inspector	10 25
NEWARK, N. J.	
1 collector	1,110 12
1 deputy collector and inspector	1,200 00
1 inspector	1,095 00
PERTH AMBOY, N. J.	
1 collector	3,494 41
1 special deputy collector	1,200 00
3 inspectors	3,144 00
1 inspector	582 00
1 inspector and clerk	840 00
1 storekeeper	600 00
1 boatman	480 00
LITTLE EGG HARBOR, N. J.	
1 collector	390 29
1 deputy collector	600 00
1 inspector	730 00
1 inspector (temporary)	249 15
GREAT EGG HARBOR, N. J.	
1 collector	495 80
1 deputy collector	600 00
1 inspector	475 50
1 inspector (temporary)	184 50
BRIDGETON, N. J.	
1 collector	733 86
1 deputy collector	53 00
1 deputy collector	62 50
BURLINGTON, N. J.	
1 collector	221 00
PHILADELPHIA, PA.	
1 collector	8,000 00
1 special deputy collector and auditor	3,000 01
1 deputy collector	3,000 00
1 assistant auditor	2,500 00
2 clerks	4,000 00
1 assistant collector	1,500 00
1 cashier	2,500 00
1 assistant cashier	2,000 00
3 clerks	5,400 00
1 clerk	1,800 05
1 clerk	1,725 88
12 clerks	19,200 00
8 clerks	11,200 00
1 clerk	719 44
1 clerk	700 00
6 clerks	7,200 00
1 clerk	586 70
1 clerk	290 11
2 messengers	1,440 00
1 messenger	710 15
1 messenger	696 30
1 watchman	912 50
1 watchman	840 00
1 naval officer	5,000 00

* Paid by owners of warehouses.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.	
1 deputy naval officer	$2,500 00
1 clerk	2,000 00
2 clerks	3,600 00
1 clerk	1,400 00
1 clerk	1,200 00
1 messenger	720 00
1 surveyor	5,000 00
1 deputy surveyor	2,500 00
2 clerks	2,800 00
1 clerk	1,200 00
1 messenger	840 00
1 general appraiser	3,000 00
1 clerk	1,300 00
1 appraiser	3,000 00
2 assistant appraisers	5,000 00
1 examiner	2,000 00
6 examiners	10,200 00
1 examiner	1,200 00
1 examiner of drugs	1,000 00
1 clerk	1,500 00
2 clerks	2,600 00
1 clerk	1,200 00
13 packers	11,700 00
1 packer	450 00
1 messenger	700 00
2 watchmen	1,825 00
1 watchman	720 00
1 watchman	710 00
1 watchman	700 00
1 foreman of laborers	900 00
12 laborers to appraisers	8,400 00
1 laborer to appraisers	397 36
1 marker	720 00
1 weigher	2,000 00
14 assistant weighers	15,400 00
1 assistant weigher	825 00
1 assistant weigher	454 58
1 clerk	1,200 00
2 foremen	1,825 00
1 gauger	2,600 00
1 assistant gauger	1,200 00
1 measurer	1,100 00
4 special inspectors	5,840 00
1 special inspector	1,116 00
1 special inspector	972 00
63 inspectors	80,482 50
1 inspector	1,274 00
1 inspector	1,267 00
1 inspector	1,228 50
1 inspector	1,113 00
1 inspector	1,039 50
1 inspector	1,004 50
1 inspector	941 50
1 inspector	857 50
2 inspectors	1,505 00
1 inspector	646 50
1 inspector	600 00
1 inspectress	1,014 00
28 night inspectors	30,660 00
1 night inspector	1,089 00
1 night inspector	1,086 00
1 night inspector	1,083 00
1 night inspector	795 00
1 night inspector	636 00
1 night inspector	615 00
1 night inspector	612 00
1 night inspector	534 00
1 night inspector	759 00
1 boatman	720 00
1 boatman	686 63
1 carpenter	800 00
1 storekeeper and clerk	1,000 00
15 laborers at public stores	10,500 00
1 laborer at public stores	665 38
1 laborer at public stores	433 63
1 laborer to measurer	912 50
1 foreman to laborers	840 00

Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.	
2 laborers to gauger	$1,825 00
1 stenciler	77 50
1 stenciler	708 40
1 watchman	912 50
ERIE, PA.	
1 collector	1,374 41
1 deputy collector	1,600 00
1 inspector	846 00
1 inspector	852 00
1 inspector	867 00
1 janitor	600 00
PITTSBURGH, PA.	
1 surveyor	5,000 00
1 deputy surveyor	1,800 00
1 deputy surveyor	1,200 00
1 inspector and examiner	1,460 00
4 inspectors	4,380 00
1 messenger	600 00
1 clerk	1,100 00
DELAWARE, DEL.	
1 collector	2,073 33
1 special deputy collector	1,600 00
1 deputy collector	500 00
2 inspectors	2,007 50
1 inspector	602 25
1 inspector	35 00
1 inspector	27 50
4 boatmen	1,200 00
1 boatman	287 66
BALTIMORE, MD.	
1 collector	7,000 00
2 deputy collectors	6,000 00
1 deputy collector	800 00
1 cashier	2,500 00
1 auditor	2,500 00
1 assistant auditor	1,800 00
1 assistant cashier	1,800 00
8 clerks	14,400 00
7 clerks	11,095 67
9 clerks	12,599 93
5 clerks	6,000 00
1 clerk	1,000 00
1 messenger and copyist	978 23
1 captain of watch	1,000 00
2 messengers	1,797 53
4 watchmen	3,360 00
1 messenger	630 00
5 messengers	3,060 00
2 laborers	1,440 00
2 inspectors	2,672 00
41 inspectors	50,526 00
1 inspector (temporary)	430 50
Inspectors' night service	3,801 00
1 captain night inspectors	1,277 50
1 lieutenant night inspectors	1,086 00
32 night inspectors	34,209 00
2 debenture markers	1,680 00
1 female examiner	600 00
1 pilot	720 00
1 fireman	540 00
1 boatman	540 00
1 boatman	480 00
1 weigher	2,000 00
1 gauger	1,300 00
3 clerks	3,454 94
11 assistant weighers	13,200 00
1 foreman of laborers	840 00
2 messengers	1,440 00
1 keeper of scale-room	660 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
BALTIMORE, MD.—Continued.	
1 general appraiser	$2,918 50
2 local appraisers	6,000 00
3 examiners	5,400 00
3 examiners	4,800 00
2 clerks	3,200 00
1 foreman	840 00
6 laborers	5,040 00
5 laborers	3,600 00
1 clerk and storekeeper	1,800 00
1 clerk	1,600 00
1 engineer	1,200 00
1 fireman	1,095 00
4 porters	3,280 00
4 laborers	2,880 00
7 storekeepers	8,144 50
1 storekeeper	399 00
Storekeeper, night service	840 00
6 temporary assistant gaugers	2,744 00
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
2 clerks	3,200 00
3 clerks	4,200 00
1 clerk	1,000 00
2 messengers	1,440 00
1 surveyor	4,500 00
1 deputy surveyor	2,500 00
1 clerk	1,800 00
1 clerk	453 30
41 laborers	8,685 28
ANNAPOLIS, MD.	
1 collector	847 83
1 deputy collector	1,095 00
1 deputy collector	292 00
1 boatman	145 00
EASTERN, MD.	
1 collector	2,718 55
1 deputy collector and inspector	1,095 00
GEORGETOWN, D. C.	
1 collector	1,552 72
1 special deputy collector	1,600 00
1 deputy collector and inspector	1,065 00
1 inspector	1,095 00
ALEXANDRIA, VA.	
1 collector	300 00
1 deputy collector	1,200 00
1 inspector	985 00
TAPPAHANNOCK, VA.	
1 collector	509 38
1 deputy collector	600 00
CHERRYSTONE, VA.	
1 collector	824 50
2 deputy collectors	1,800 00
1 deputy collector	480 00
YORKTOWN, VA.	
1 collector	3,084 13
1 special deputy collector	1,217 00
1 deputy collector	600 00
1 inspector, weigher, &c.	1,095 00
1 inspector and clerk	1,095 00
1 inspector	912 50
1 storekeeper	1,095 00
2 gaugers (temporary)	606 00
1 gauger (temporary)	129 00

Districts, number of persons, and occupation.	Compensation.
YORKTOWN, VA.—Continued.	
1 gauger (temporary)	$195 00
1 gauger (temporary)	276 00
1 inspector (temporary)	225 00
3 inspectors (temporary)	171 00
3 inspectors (temporary)	270 00
2 inspectors (temporary)	108 00
2 inspectors (temporary)	54 00
1 inspector (temporary)	66 00
1 inspector (temporary)	45 00
1 inspector (temporary)	48 00
1 inspector (temporary)	39 00
1 inspector (temporary)	24 00
1 inspector (temporary)	9 00
2 boatmen	720 00
4 laborers (temporary)	468 00
RICHMOND, VA.	
1 collector	1,018 99
1 deputy collector and clerk	1,600 00
1 deputy collector and inspector	730 00
1 clerk and inspector	1,300 00
2 inspectors	2,190 00
1 inspector and gauger	93 00
1 watchman	720 00
1 janitor	700 00
1 engineer	1,000 00
1 assistant engineer	396 00
1 boatman	420 00
PETERSBURG, VA.	
1 collector	115 39
1 deputy collector and clerk	1,200 00
1 deputy collector and inspector	1,095 00
1 messenger and night watchman	730 00
1 boatman	220 20
NORFOLK AND PORTSMOUTH, VA.	
1 collector	2,568 22
1 deputy collector	1,600 00
2 clerks	2,600 00
1 clerk	900 00
1 inspector	1,460 00
4 inspectors	4,380 00
1 inspector	822 00
1 watchman	720 00
1 boatman	480 00
2 boatmen	840 00
1 boatman	330 00
WHEELING, W. VA.	
1 surveyor	1,032 93
1 clerk	500 00
ALBEMARLE, N. C.	
1 collector	1,209 69
1 special deputy collector	600 00
1 deputy collector and inspector	1,095 00
PAMLICO, N. C.	
1 collector	1,416 83
1 deputy collector	900 00
1 deputy collector and messenger	420 00
1 deputy collector and inspector	693 50
2 deputy collectors and inspectors	730 00
4 boatmen	960 00
WILMINGTON, N. C.	
1 collector	2,859 75
1 special deputy collector	1,800 00
1 deputy collector	1,600 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
WILMINGTON, N. C.—Continued.	
1 clerk	$1,000 00
3 inspectors	3,285 00
2 inspectors	1,004 00
1 inspector	180 00
1 inspector	135 00
2 boatmen	840 00
2 boatmen	760 00
BEAUFORT, N. C.	
1 collector	1,121 39
2 deputy collectors	946 67
2 temporary inspectors	51 00
1 watchman	40 00
1 boatman	240 00
GEORGETOWN, S. C.	
1 collector	414 17
1 deputy collector	600 00
2 boatmen	600 00
CHARLESTON, S. C.	
1 collector	5,205 77
1 deputy collector	2,000 00
3 clerks	4,500 00
1 chief inspector	1,444 00
5 inspectors	5,475 00
1 inspector (temporary)	264 00
1 watchman	600 00
1 watchman	550 50
1 messenger	730 00
4 boatmen	1,920 00
BEAUFORT, S. C.	
1 collector	1,942 42
2 inspectors	2,190 00
4 boatmen	1,680 00
SAVANNAH, GA.	
1 collector	3,590 79
1 deputy collector	2,000 00
1 deputy collector	41 94
3 clerks	3,802 99
2 inspectors	2,920 00
3 inspectors	3,285 00
3 night inspectors	2,190 00
3 boatmen	1,800 00
1 boatman	360 00
1 messenger	720 00
1 storekeeper	165 00
1 temporary inspector	36 00
ATLANTA, GA.	
1 surveyor	1,007 33
BRUNSWICK, GA.	
1 collector	2,933 83
2 deputy collectors	2,190 00
1 inspector	1,095 00
5 boatmen	1,500 00
SAINT MARY'S, GA.	
1 collector	550 24
1 deputy collector	900 00
1 boatman	286 01
FERNANDINA, FLA.	
1 collector	1,150 69
1 deputy collector	1,188 50
1 inspector	1,095 00
1 inspector	730 00
2 boatmen	300 00

Districts, number of persons, and occupation.	Compensation.
SAINT JOHN'S, FLA.	
1 collector	$1,269 59
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	492 75
1 inspector	1,089 00
1 messenger	300 00
1 boatman	100 00
SAINT AUGUSTINE, FLA.	
1 collector	500 00
2 deputy collectors	960 00
2 boatmen	480 00
1 boatman	180 00
KEY WEST, FLA.	
1 collector	3,305 56
1 deputy collector	2,000 00
4 clerks	4,404 00
1 storekeeper	1,340 00
1 tobacco examiner	1,340 00
1 chief inspector	1,172 50
7 inspectors	4,773 50
1 chief night inspector	842 50
3 night inspectors	1,948 00
4 special inspectors	1,569 00
1 watchman	669 80
1 messenger	669 80
1 janitor	476 60
1 drug examiner	10 00
4 boatmen	1,468 00
1 deputy collector and inspector	1,101 10
3 deputy collectors and inspectors	1,462 50
4 boatmen	1,100 00
SAINT MARK'S, FLA.	
1 collector	747 91
1 special deputy collector and inspector	1,368 00
1 inspector	1,095 00
1 inspector	492 75
1 boatman	600 00
APALACHICOLA, FLA.	
1 collector	1,194 48
1 deputy collector and inspector	1,095 00
1 inspector (temporary)	285 00
1 weigher and gauger (temporary)	84 00
PENSACOLA, FLA.	
1 collector	3,000 00
1 special deputy collector	1,600 00
1 deputy collector and clerk	1,200 00
1 clerk	728 18
5 inspectors	5,475 00
1 inspector	795 00
1 inspector	342 00
2 watchmen	1,460 00
1 messenger	600 00
1 janitor	500 00
2 boatmen	920 00
4 boatmen	1,680 00
MOBILE, ALA.	
1 collector	2,152 74
1 special deputy collector and cashier	1,800 00
1 deputy collector and clerk	1,600 00
1 entry and clearance clerk	1,400 00
1 inspector, acting appraiser	1,460 00
6 inspectors	6,570 00
2 night inspectors	1,460 00
1 night watchman	730 00
1 messenger	730 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
MOBILE, ALA.—Continued.	
1 boatman	$480 00
1 machinist	480 00
1 wheelman	480 00
1 coal-passer	480 00
1 deck-hand	480 00
3 janitors	1,000 00
1 assistant janitor	300 00
PEARL RIVER, MISS.	
1 collector	1,423 33
2 deputy collectors	2,190 00
1 inspector	1,095 00
VICKSBURG, MISS.	
1 collector	600 00
NATCHEZ, MISS.	
1 collector	500 00
NEW ORLEANS, LA.	
1 collector	7,000 00
2 deputy collectors	5,851 65
1 deputy collector	480 00
1 auditor	2,500 00
1 cashier	2,500 00
1 chief clerk	1,197 78
1 secretary and chief clerk	820 00
2 clerks	3,378 18
7 clerks	10,294 13
7 clerks	8,993 44
9 clerks	10,227 26
2 clerks	2,000 00
4 clerks	2,068 08
2 clerks	1,173 35
1 messenger	750 00
7 messengers	3,904 62
1 warehouse superintendent and cigar inspector	1,901 13
1 clerk and storekeeper	1,800 00
5 storekeepers	5,930 77
1 chief laborer	793 32
36 laborers	15,527 33
1 appraiser	3,000 00
2 assistant appraisers	5,000 00
13 examiners	14,833 70
1 examiner	122 28
2 examiners	1,628 26
1 special examiner of drugs	1,000 00
2 openers and packers	1,440 00
1 sampler	750 00
1 marker	600 00
7 assistant weighers	7,663 06
2 gaugers	2,901 36
1 inspector	1,448 00
20 inspectors	21,090 00
10 inspectors	8,095 50
1 captain night inspectors	1,095 00
20 night inspectors	14,108 00
1 captain night watch	800 00
4 night watchmen	2,400 00
16 boatmen	9,436 38
1 naval officer	4,423 09
1 deputy naval officer	2,500 00
1 clerk	1,800 00
1 clerk	1,600 00
2 clerks	2,800 00
1 messenger	600 00
1 surveyor	3,500 00
1 deputy surveyor	2,330 16
1 clerk	1,600 00
1 clerk	1,400 00
1 clerk	1,150 55
2 messengers	1,200 00
TECHE, LA.	
1 collector	$1,407 02
3 inspectors	3,009 00
3 boatmen	1,240 00
GALVESTON, TEX.	
1 collector	4,500 00
1 clerk	2,000 00
2 clerks	3,600 00
3 clerks	4,800 00
1 clerk	1,200 00
1 assistant appraiser	1,800 00
1 porter	500 00
1 private storekeeper	887 10
1 machinist	840 00
1 fireman	540 00
3 deck-hands	1,330 59
1 laborer	480 00
1 public storekeeper	1,098 00
1 chief inspector	1,460 00
2 inspectors	2,904 00
10 inspectors	12,764 50
1 inspector	1,204 50
1 inspector (temporary)	21 00
7 night inspectors	7,656 00
1 messenger	730 00
SALURIA, TEX.	
1 collector	2,011 30
2 deputy collectors and inspectors	3,200 00
1 deputy collector and inspector	1,277 50
1 deputy collector and inspector	864 00
1 deputy collector and mounted inspector	231 00
1 deputy collector and mounted inspector	1,008 00
2 mounted inspectors	2,555 00
1 mounted inspector	1,235 50
1 mounted inspector	1,083 00
1 inspector	856 00
1 inspector	1,277 50
1 inspector	1,249 50
1 boatman	330 31
1 porter and messenger	330 00
CORPUS CHRISTI, TEX.	
1 collector	2,774 91
1 special deputy collector	1,600 00
1 deputy collector and inspector	1,572 30
1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	388 50
1 clerk	1,200 00
4 inspectors	*5,110 00
1 inspector	1,050 00
1 inspector and clerk	234 00
1 inspectress	392 00
1 temporary inspector	122 50
1 boatman	730 00
1 porter	420 00
1 porter	380 00
BRAZOS DE SANTIAGO, TEX.	
1 collector	2,455 62
1 special deputy collector and cashier	1,760 03
1 deputy collector and chief clerk	1,576 41
1 deputy collector and inspector	1,576 41
1 clerk	91 00
2 clerks	2,393 75
13 mounted inspectors	16,932 00
5 inspectors	5,848 50
3 deputy collectors and inspectors	3,517 50
1 inspectress	869 00
1 inspector	1,005 00

*$1,183 refunded by the Mexican National Construction Company.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
BRAZOS DE SANTIAGO, TEX.—Cont'd.	
1 inspector	$837 50
1 messenger	688 20
1 watchman	406 25
1 temporary inspector	31 50
1 temporary inspector	10 50
1 temporary inspector	10 00
1 temporary inspector	3 50
1 temporary inspector	2 50
1 temporary watchman	5 00
PASO DEL NORTE, TEX.	
1 collector	3,200 00
1 special deputy collector	1,800 00
1 clerk	1,277 50
1 deputy collector and inspector	1,600 00
3 deputy collectors and inspectors	3,832 50
1 deputy collector and inspector	1,204 50
1 deputy collector and inspector	1,003 75
1 deputy collector and inspector	730 00
6 mounted inspectors	7,665 00
2 inspectors	2,555 00
MEMPHIS, TENN.	
1 surveyor	1,156 08
1 deputy surveyor and clerk	1,000 00
1 porter	1?6 00
NASHVILLE, TENN.	
1 surveyor	520 14
CHATTANOOGA, TENN.	
1 surveyor	396 40
PADUCAH, KY.	
1 surveyor	462 05
LOUISVILLE, KY.	
1 surveyor	4,689 68
1 special deputy surveyor and clerk	1,600 00
1 deputy surveyor and book-keeper	1,400 00
1 deputy surveyor and clerk	1,200 00
1 inspector, examiner, and storekeeper	1,277 50
1 inspector, weigher, and gauger	1,095 00
1 messenger	547 50
1 laborer	360 00
CINCINNATI, OHIO.	
1 surveyor	4,587 90
1 special deputy surveyor	1,835 20
1 deputy surveyor and cashier	1,284 60
1 clerk	1,284 60
3 clerks	3,303 30
1 clerk	917 60
1 clerk	1,005 00
1 appraiser	2,752 75
1 examiner	1,062 20
1 opener and packer	825 00
1 porter to appraiser	660 70
1 laborer	550 50
3 inspectors	3,517 50
1 weigher, gauger, and measurer	1,340 00
1 messenger	440 40
1 night watchman	55 00
1 drug examiner	50 00
1 inspector	21 00
CUYAHOGA, OHIO.	
1 collector	2,500 00
1 appraiser	3,000 00
1 special deputy collector	1,800 00

Districts, number of persons, and occupation.	Compensation.
CUYAHOGA, OHIO—Continued.	
1 deputy collector	$1,200 00
1 deputy collector and clerk	1,200 00
1 clerk	1,200 00
1 clerk	900 00
1 deputy collector and inspector	1,277 50
1 deputy collector and inspector	1,095 00
1 deputy collector and mounted inspector	912 50
3 inspectors	3,081 00
1 night watchman	1,055 00
1 opener and packer	600 00
2 deputy collectors and inspectors	584 00
2 deputy collectors and inspectors	949 00
1 deputy collector and inspector	18 25
SANDUSKY, OHIO.	
1 collector	2,500 00
1 special deputy collector and inspector	1,000 00
1 deputy collector and inspector	300 00
2 deputy collectors and inspectors	803 00
2 deputy collectors and inspectors	401 50
1 deputy collector and inspector	109 50
MIAMI, OHIO.	
1 collector	2,500 00
1 special deputy collector	1,400 00
1 deputy collector	1,200 00
1 night deputy collector	672 00
1 inspector	1,095 00
DETROIT, MICH.	
1 collector	4,252 80
1 special deputy collector	2,353 40
1 cashier	1,671 38
1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,500 00
2 deputy collectors and clerks	2,800 00
1 deputy collector and clerk	1,399 98
1 deputy collector and clerk	1,320 00
1 deputy collector and clerk	1,300 10
5 deputy collectors and clerks	4,500 00
1 deputy collector and clerk	882 85
2 deputy collectors and clerks	1,937 50
1 deputy collector and examiner	2,000 00
1 messenger	730 00
1 deputy collector and inspector	1,600 00
1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	999 00
1 deputy collector and inspector	990 50
2 deputy collectors and inspectors	2,010 00
1 deputy collector and inspector	1,097 50
1 deputy collector and inspector	990 00
1 deputy collector and inspector	846 00
1 deputy collector and inspector	936 50
1 deputy collector and inspector	1,012 50
1 deputy collector and inspector	973 50
2 deputy collectors and inspectors	1,812 50
1 deputy collector and inspector	898 75
1 deputy collector and inspector	893 75
1 deputy collector and inspector	891 25
1 deputy collector and inspector	837 50
1 deputy collector and inspector	827 50
1 deputy collector and inspector	825 00
1 deputy collector and inspector	277 50
1 deputy collector and inspector	1,112 50
1 deputy collector and inspector	869 50
1 deputy collector and inspector	502 50
1 deputy collector and inspector	76 65
4 deputy collectors and inspectors	402 00
1 deputy collector, inspector, and gauger	645 00
1 deputy collector, inspector, and clerk	906 25

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
DETROIT, MICH.—Continued.	
1 deputy collector, inspector, and clerk	$873 75
1 deputy collector, inspector, and clerk	871 25
2 deputy collectors, inspectors, and clerks	670 00
2 deputy collectors, inspectors, and clerks	435 50
2 deputy collectors, inspectors, and clerks	201 00
2 inspectors	1,675 00
2 inspectors	1,812 50
1 inspectress	495 00
1 inspectress	415 50
1 storekeeper	1,005 00
1 laborer	660 00
Of the above salaries the railroad companies paid $1,873.	
HURON, MICH.	
1 collector	2,500 00
1 special deputy collector	2,000 00
1 deputy collector, cashier, &c	1,500 00
1 deputy collector and appraiser	1,813 20
1 deputy collector	1,500 00
1 deputy collector and clerk	1,500 00
1 deputy collector and clerk	1,300 00
1 deputy collector and clerk	912 00
1 deputy collector and clerk	800 00
1 deputy collector	1,183 10
1 deputy collector	1,000 00
1 deputy collector	912 00
3 deputy collectors	2,700 00
1 deputy collector and messenger	730 00
1 watchman	730 00
1 deputy collector and inspector	1,500 00
1 deputy collector and inspector	1,200 00
4 deputy collectors and inspectors	4,380 00
1 deputy collector and inspector	1,032 00
1 deputy collector and inspector	982 25
7 deputy collectors and inspectors	6,384 00
1 deputy collector and inspector	813 00
1 deputy collector and inspector	730 00
2 deputy collectors and inspectors	840 00
1 deputy collector and inspector	402 00
1 deputy collector and inspector	401 35
1 deputy collector and inspector	348 00
4 deputy collectors and inspectors	825 60
1 deputy collector and inspector	121 35
1 deputy collector and inspector	84 50
1 deputy collector and night inspector	607 50
2 inspectors	2,190 00
2 inspectors	1,825 00
1 inspector	862 50
1 inspector	860 00
1 inspector	730 00
1 inspector	548 00
SUPERIOR, MICH.	
1 collector	2,500 00
1 special deputy collector	1,200 00
1 deputy collector and inspector	1,000 00
1 deputy collector and inspector	1,204 50
1 deputy collector and inspector	602 25
3 deputy collectors and inspectors	876 00
1 deputy collector and inspector	273 75
3 deputy collectors and inspectors	273 75
2 inspectors	1,095 00
1 janitor	96 00
MICHIGAN, MICH.	
1 collector	2.500 00
1 special deputy collector	1,200 00
MICHIGAN, MICH.—Continued.	
1 deputy collector, inspector, and clerk	$624 23
1 clerk	62 00
1 deputy collector and inspector	912 50
1 deputy collector and inspector	602 25
1 deputy collector and inspector	432 90
1 deputy collector and inspector	474 50
1 deputy collector and inspector	230 00
1 deputy collector and inspector	223 00
1 deputy collector and inspector	225 00
1 deputy collector and inspector	273 75
1 deputy collector and inspector	97 50
1 deputy collector and inspector	145 60
1 deputy collector and inspector	99 45
1 deputy collector and inspector	78 60
1 deputy collector and inspector	90 60
1 deputy collector and inspector	188 70
1 deputy collector and inspector	84 15
1 deputy collector and inspector	75 00
1 deputy collector and inspector	11 15
INDIANAPOLIS, IND.	
1 surveyor	3,063 42
1 deputy surveyor and inspector	1,095 00
1 clerk	720 00
1 opener and packer	600 00
EVANSVILLE, IND.	
1 surveyor	527 60
1 special deputy surveyor	809 00
CHICAGO, ILL.	
1 collector	7,000 00
1 deputy collector and clerk	3,000 00
2 deputy collectors and clerks	5,000 00
1 deputy collector and clerk	2,200 00
1 deputy collector and clerk	1,600 00
1 deputy collector and inspector	972 00
1 deputy collector and inspector	849 00
1 deputy collector and inspector	729 00
1 deputy collector and inspector	552 00
1 deputy collector, South Chicago	270 00
1 surveyor, Michigan City	350 00
1 auditor	2,200 00
1 assistant auditor	1,800 00
1 cashier	2,200 00
1 assistant cashier	1,400 00
1 confidential secretary	2,200 00
1 chief entry clerk	1,800 00
1 assistant entry clerk	1,600 00
1 clerk	1,700 00
3 clerks	4,800 00
2 clerks	3,000 00
3 clerks	4,200 00
2 clerks	2,600 00
3 clerks	3,600 00
1 clerk	939 58
1 clerk	929 40
1 clerk	923 06
1 clerk	750 00
1 chief weigher	1,500 00
1 assistant weigher	1,460 00
1 assistant weigher	1,274 00
1 gauger	1,460 00
1 assistant gauger	1,277 50
1 inspector and clerk	1,460 00
1 inspector	1,428 00
1 inspector	1,277 50
1 inspector	1,392 00
1 inspector	1,225 00
2 inspectors	2,436 00
2 inspectors	2,429 00
1 inspector	1,211 00
1 inspector	1,204 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
CHICAGO, ILL.—Continued.	
1 inspector	$1,162 00
1 inspector	1,077 00
2 inspectors	2,106 00
3 inspectors	3,150 00
2 inspectors	2,094 00
1 inspector	1,044 00
5 inspectors	5,205 00
1 inspector	1,032 00
1 inspector	1,020 00
1 inspector	843 00
1 inspector	837 00
1 inspector	813 00
1 inspector	801 00
1 inspector	376 00
3 inspectors	1,656 00
1 inspector	177 00
1 messenger	870 46
1 messenger	840 00
1 messenger	780 00
2 watchmen	1,825 00
3 laborers	1,878 00
1 laborer	624 00
1 laborer	596 00
2 storekeepers	2,190 00
1 storekeeper	915 00
1 storekeeper	821 25
1 storekeeper	264 00
1 storekeeper	90 00
1 appraiser	3,000 00
1 examiner	1,996 60
1 examiner	1,800 00
1 examiner	1,600 00
1 examiner	1,398 98
1 examiner	2,000 00
1 clerk	1,198 26
1 messenger	982 00
1 messenger	698 00
2 openers and packers	1,825 00
1 opener and packer	730 00
1 laborer	622 00
1 laborer	624 00
1 laborer	626 00
GALENA, ILL.	
1 surveyor	421 19
1 deputy surveyor	500 00
CAIRO, ILL.	
1 surveyor	847 85
1 deputy surveyor	600 00
MILWAUKEE, WIS.	
1 collector	2,728 91
1 deputy collector	1,651 70
1 clerk	1,468 10
1 clerk	1,340 00
1 inspector	1,015 00
1 deputy collector	1,101 10
1 opener and packer	660 70
1 deputy collector and inspector	524 45
1 deputy collector and inspector	268 00
1 deputy collector and inspector	269 95
1 deputy collector and inspector	385 25
1 deputy collector and inspector	134 00
LA CROSSE, WIS.	
1 surveyor	1,200 00
DULUTH, MINN.	
1 collector	1,000 00
1 special deputy collector	1,400 00
1 deputy collector	1,095 00
DULUTH, MINN.—Continued.	
1 inspector	$852 00
1 deputy collector	145 00
1 deputy collector	37 90
MINNESOTA, MINN.	
1 collector	2,665 20
1 special deputy collector	1,460 00
1 deputy collector	2,000 00
1 deputy collector	1,460 00
2 deputy collectors	1,866 00
1 deputy collector, examiner, and gauger	2,000 00
1 deputy collector and clerk	1,460 00
1 deputy collector	1,277 50
4 deputy collectors and mounted inspectors	5,110 00
1 deputy collector and inspector	1,095 00
1 clerk	1,095 00
1 clerk and inspector	1,095 00
1 mounted inspector	1,277 50
3 inspectors	3,285 00
1 inspector	1,249 00
DUBUQUE, IOWA.	
1 surveyor	450 00
1 janitor	600 00
1 assistant janitor	300 00
BURLINGTON, IOWA.	
1 surveyor	438 71
SAINT LOUIS, MO.	
1 surveyor	5,000 00
1 special deputy surveyor	2,500 00
1 deputy surveyor and cashier	2,000 00
1 deputy surveyor and clerk	1,800 00
1 deputy surveyor and clerk	1,600 00
1 deputy surveyor and inspector	1,600 00
1 clerk	1,500 00
1 clerk	1,400 00
1 clerk	1,300 00
1 clerk	1,200 00
1 clerk	1,084 85
1 clerk	900 00
1 messenger	840 00
1 watchman	912 50
1 appraiser	3,000 00
1 examiner	1,400 00
1 drug examiner	500 00
1 assistant weigher and inspector	1,000 00
2 inspectors	2,868 00
2 inspectors	2,555 00
3 inspectors	3,285 00
1 storekeeper	912 50
1 sampler	912 50
1 opener and packer	730 00
3 laborers	1,440 00
SAINT JOSEPH, MO.	
1 surveyor	1,364 08
1 deputy surveyor	1,000 00
KANSAS CITY, MO.	
1 surveyor	2,551 09
1 deputy surveyor and inspector	1,011 00
OMAHA, NEBR.	
1 surveyor	763 70
1 deputy surveyor	912 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—Continued.

Districts, number of persons, and occupation.	Compensation.
DENVER, COLO.	
1 surveyor	$2,038 71
1 deputy surveyor	1,011 00
1 janitor	72 00
MONTANA AND IDAHO.	
1 collector	1,009 34
PUGET SOUND, WASH.	
1 collector	3,000 00
1 special deputy collector	2,150 00
2 deputy collectors and clerks	3,000 00
2 deputy collectors and inspectors	2,920 00
1 deputy collector and inspector	300 00
1 deputy collector and inspector	250 55
4 inspectors	5,840 00
2 inspectors	2,555 00
3 inspectors	3,600 00
1 clerk	1,200 00
1 night inspector	900 00
1 night inspector	732 50
2 boatmen	1,200 00
1 boatman	710 00
OREGON, OREG.	
1 collector	3,000 00
1 deputy collector	2,000 00
1 deputy collector	1,500 00
2 inspectors	2,880 00
2 boatmen	960 00
Special inspectors	289 00
Expenses of inspectors	185 50
Laborers	76 80
Miscellaneous	102 15
WILLAMETTE, OREG.	
1 collector	4,200 00
1 deputy collector	2,400 00
1 deputy collector	2,200 00
1 clerk	1,500 00
1 clerk	1,450 00
1 appraiser	3,000 00
4 day inspectors	5,840 00
4 night inspectors	3,650 00
1 weigher and gauger	1,460 00
1 weigher and inspector	1,460 00
1 opener and packer	1,000 00
1 storekeeper	1,200 00
YAQUINA, OREG.	
1 collector	2,500 00
SOUTHERN OREGON.	
1 collector	1,113 94
2 deputy collectors	2,000 00
HUMBOLDT, CAL.	
1 collector	2,838 94
2 deputy collectors	716 94
SAN FRANCISCO, CAL.	
1 collector	7,000 00
1 surveyor	5,000 00
1 naval officer	5,000 00
2 appraisers	7,250 00
2 assistant appraisers	5,000 00
1 examiner of drugs	2,000 00
1 auditor	4,000 00

Districts, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—Continued.	
3 deputy collectors	$10,875 00
1 cashier	3,500 00
1 clerk	3,000 00
3 clerks	6,000 00
1 ganger	2,000 00
3 weighers	6,000 00
4 examiners	8,000 00
1 inspector of tea	2,000 00
21 clerks	37,800 00
1 examiner	1,600 00
8 clerks	12,800 00
1 storekeeper	1,600 00
3 clerks	4,500 00
52 inspectors	75,920 00
8 storekeepers	11,200 00
4 clerks	4,800 00
1 clerk and messenger	1,200 00
4 samplers	4,800 00
16 assistant weighers	19,200 00
1 doorkeeper	1,200 00
2 superintendents of laborers	2,400 00
4 messengers	3,600 00
5 watchmen	4,500 00
1 inspectress	1,095 00
31 night inspectors	33,945 00
1 assistant gauger	900 00
26 laborers	23,400 00
2 boatmen	1,800 00
1 inspector	1,000 00
1 messenger	840 00
1 deputy naval officer	3,125 00
6 clerks	10,800 00
1 clerk	1,600 00
2 clerks	2,800 00
1 messenger	1,000 00
1 deputy surveyor	3,625 00
2 clerks	3,600 00
1 messenger	900 00
WILMINGTON, CAL.	
1 collector	3,000 00
1 deputy collector	1,500 00
2 inspectors	2,000 00
2 inspectors	2,190 00
1 inspector (temporary)	372 00
1 inspector (temporary)	363 00
1 inspector (temporary)	327 00
1 inspector (temporary)	315 00
1 inspector (temporary)	237 00
1 inspector (temporary)	219 00
1 inspector (temporary)	159 00
1 inspector (temporary)	156 00
1 inspector (temporary)	141 00
1 inspector (temporary)	81 00
1 inspector (temporary)	72 00
1 inspector (temporary)	63 00
1 inspector (temporary)	60 00
1 inspector (temporary)	57 00
SAN DIEGO, CAL.	
1 collector	3,000 00
1 deputy collector	1,400 00
2 inspectors	2,190 00
1 inspector (temporary)	99 00
1 janitor	96 00
ALASKA.	
1 collector	3,069 25
1 special deputy collector	1,200 00
3 deputy collectors	3,900 00
2 inspectors	1,800 00
1 janitor	900 00
2 watchmen	84 00

STATEMENT of the RECEIPTS, EXPENDITURES, APPROPRIATIONS, BALANCES in the TREASURY, and BALANCES of APPROPRIATIONS of the UNITED STATES, from March 4, 1789, to June 30, 1885, inclusive, compiled from the records in the Register's Office.

Years.	Receipts.	Expenditures.	Balances in the Treasury, per warrants paid.	Appropriations.	Surplus fund.	Balances of appropriations.
From March 4, 1789, to December 31, 1791	$10,210,025 75	$7,207,539 02	$973,905 75	$8,991,600 15	.....	$1,784,061 13
Year ended December 31, 1792	8,740,766 77	9,141,569 67	783,444 51	9,246,646 24	.....	1,889,137 70
Year ended December 31, 1793	5,720,624 28	7,529,575 55	753,661 69	9,276,823 73	.....	3,636,385 88
Year ended December 31, 1794	10,041,101 65	9,302,124 74	1,151,924 17	14,032,686 23	$415,761 74	7,951,185 63
Year ended December 31, 1795	9,419,802 79	10,435,069 65	516,442 61	9,255,861 71	99,359 03	6,672,618 66
Year ended December 31, 1796	8,740,329 65	8,367,776 84	888,995 42	7,813,952 45	17,417 90	6,101,376 37
Year ended December 31, 1797	8,758,916 40	8,626,012 78	1,021,899 04	8,041,435 75	62,237 25	5,454,562 09
Year ended December 31, 1798	8,209,070 07	8,613,517 68	617,451 43	11,976,848 04	183,120 37	8,634,772 08
Year ended December 31, 1799	12,621,459 84	11,077,043 50	2,161,867 77	13,226,461 89	57,044 38	10,727,146 09
Year ended December 31, 1800	12,451,184 14	11,989,759 92	2,623,311 99	11,954,621 86	2,249,190 77	8,442,837 26
Year ended December 31, 1801	12,945,455 95	12,273,376 94	3,295,391 00	13,472,157 81	395,141 01	9,246,477 12
Year ended December 31, 1802	15,001,391 31	13,276,084 67	5,020,697 64	12,058,891 99	59,450 12	7,969,834 32
Year ended December 31, 1803	11,064,097 63	11,258,983 67	4,825,811 60	13,686,120 12	1,446,149 23	8,950,821 54
Year ended December 31, 1804	11,835,840 02	12,624,646 36	4,037,005 26	12,298,847 74	268,810 89	8,356,212 03
Year ended December 31, 1805	13,689,508 14	13,727,124 41	3,999,388 99	13,836,073 88	3,606,428 00	4,858,733 50
Year ended December 31, 1806	15,608,828 78	15,070,093 97	4,538,123 80	15,582,633 18	674,032 14	4,697,240 57
Year ended December 31, 1807	16,398,019 26	11,292,292 99	9,643,850 07	15,819,275 35	113,422 68	9,110,800 25
Year ended December 31, 1808	17,062,544 09	16,764,584 20	9,941,809 96	16,072,086 80	3,909,531 86	4,508,770 99
Year ended December 31, 1809	7,773,473 12	13,867,226 30	3,848,056 78	15,089,300 91	706,841 74	5,024,003 86
Year ended December 31, 1810	12,144,206 53	13,319,986 74	2,672,276 57	14,719,877 65	1,187,795 16	5,236,099 61
Year ended December 31, 1811	14,431,838 14	13,601,808 91	3,502,305 80	14,738,526 97	268,709 47	6,104,108 20
Year ended December 31, 1812	22,639,032 76	22,279,121 15	3,862,217 41	28,492,349 71	570,868 91	11,746,467 80
Year ended December 31, 1813	40,524,844 95	39,190,520 36	5,196,542 00	37,078,974 05	259,176 57	9,375,744 92
Year ended December 31, 1814	34,559,536 95	38,028,230 32	1,727,848 63	46,602,719 28	592,309 99	17,357,923 89
Year ended December 31, 1815	50,961,237 60	39,582,493 35	13,106,592 88	31,268,309 54	393,050 98	8,650,689 10
Year ended December 31, 1816	57,171,421 82	48,244,495 51	22,033,519 19	49,905,220 35	639,133 99	9,672,279 95
Year ended December 31, 1817	33,833,592 33	40,877,646 04	14,989,465 48	36,613,122 08	372,066 58	5,035,689 41
Year ended December 31, 1818	21,593,936 66	35,104,875 40	1,478,526 74	36,293,021 12	382,514 55	5,841,320 58
Year ended December 31, 1819	24,605,665 37	24,004,199 73	2,079,992 38	24,109,459 80	133,352 02	5,813,228 63
Year ended December 31, 1820	20,881,493 68	21,763,024 85	1,198,461 21	25,497,553 26	137,571 78	9,410,185 26
Year ended December 31, 1821	19,573,703 72	19,090,572 69	1,681,592 24	18,435,466 61	747,308 96	8,007,770 22
Year ended December 31, 1822	20,232,427 94	17,676,592 63	4,237,427 55	20,508,017 81	641,285 65	10,197,909 75
Year ended December 31, 1823	20,540,666 26	15,314,171 00	9,463,922 81	20,190,113 81	150,720 11	14,923,132 45
Year ended December 31, 1824	24,381,212 79	31,898,538 47	1,946,597 13	25,830,635 95	273,363 64	8,581,866 29
Year ended December 31, 1825	26,840,858 02	23,585,804 72	5,201,650 43	22,892,544 72	277,802 61	7,610,803 68
Year ended December 31, 1826	25,260,434 21	24,103,398 46	6,358,686 18	23,255,413 09	251,830 89	6,510,987 42
Year ended December 31, 1827	22,966,363 96	22,656,764 04	6,668,286 10	23,216,650 86	220,181 73	6,850,692 51
Year ended December 31, 1828	24,763,629 23	25,459,479 52	5,972,435 81	22,642,408 61	296,088 47	3,737,533 13
Year ended December 31, 1829	24,827,627 38	25,044,358 40	5,755,704 79	25,825,302 16	193,235 97	4,325,240 92
Year ended December 31, 1830	24,844,116 51	24,585,281 55	6,014,539 75	26,332,220 02	621,845 21	5,450,334 18
Year ended December 31, 1831	28,526,820 82	30,038,446 12	4,502,914 45	29,763,059 61	179,535 36	4,995,412 31

Year ended December 31, 1832	31, 865, 561 16	34, 356, 698 06	2, 011, 777 55	36, 476, 690 67	137, 000 31	6, 978, 404 61
Year ended December 31, 1833	33, 948, 426 25	24, 257, 298 49	11, 702, 905 31	32, 695, 782 65	172, 073 42	15, 244, 815 35
Year ended December 31, 1834	21, 791, 935 55	24, 601, 982 44	8, 892, 858 42	20, 968, 992 49	449, 359 56	11, 162, 465 84
Year ended December 31, 1835	35, 43 , 087 10	17, 573, 141 56	26, 749, 803 96	18, 347, 014 36	482, 983 40	11, 453, 355 24
Year ended December 31, 1836	50, 826, 796 08	30, 868, 164 04	46, 708, 436 00	39, 467, 844 62	550, 016 44	19, 503, 019 38
Year ended December 31, 1837	27, 883, 853 84	37, 265, 037 15	37, 327, 252 69	39, 756, 698 75	313, 407 51	21, 681, 273 47
Year ended December 31, 1838	39, 019, 382 60	39, 455, 438 35	36, 891, 196 94	40, 905, 431 18	2, 759, 022 17	20, 372, 244 13
Year ended December 31, 1839	33, 881, 242 89	37, 614, 936 15	33, 157, 503 68	36, 078, 051 13	958, 653 79	17, 876, 705 32
Year ended December 31, 1840	25, 032, 193 59	28, 226, 533 81	29, 963, 163 46	26, 449, 926 32	2, 973, 977 78	13, 126, 120 05
Year ended December 31, 1841	30, 519, 477 65	31, 797, 530 03	28, 685, 111 08	31, 810, 954 35	839, 208 60	12, 300, 335 97
Year ended December 31, 1842	34, 773, 744 89	32, 936, 876 53	30, 521, 979 44	32, 083, 092 99	74, 433 69	11, 372, 118 54
To June 30, 1843	20, 782, 410 45	12, 118, 105 15	39, 186, 284 74	10, 757, 814 50	.....	10, 011, 827 89
To June 30, 1844	31, 198, 555 73	33, 642, 010 85	36, 742, 829 62	34, 229, 492 96	443, 945 35	10, 155, 364 65
To June 30, 1845	29, 941, 853 90	30, 490, 408 71	36, 194, 274 81	28, 146, 607 98	274, 570 38	7, 536, 993 54
To June 30, 1846	29, 699, 967 74	27, 632, 282 90	38, 261, 959 65	34, 474, 837 03	735, 761 02	13, 643, 786 65
To June 30, 1847	55, 338, 168 52	60, 520, 851 74	33, 079, 276 43	60, 908, 294 72	702, 618 67	13, 328, 778 96
To June 30, 1848	56, 992, 479 21	60, 655, 143 19	29, 416, 612 45	66, 187, 095 90	185, 024 99	18, 675, 538 68
To June 30, 1849	59, 796. 892 98	56, 386, 422 74	32, 827, 082 69	56, 826, 353 01	1, 381, 201 63	17, 734, 267 32
To June 30, 1850	47, 649, 388 88	44, 604, 718 26	35, 871, 753 31	42, 131, 710 82	178, 291 61	14, 930, 718 33
To June 30, 1851	52, 762, 704 25	48, 476, 104 31	40, 158, 353 25	51, 614, 348 80	138, 286 15	17, 927, 978 35
To June 30, 1852	49, 893, 115 60	46, 712, 608 83	43, 338, 860 02	44, 481, 447 56	118, 120 30	15, 545, 594 60
To June 30, 1853	61, 500, 102 81	54, 577, 061 74	50, 261, 901 09	61, 058, 678 37	1, 892, 532 30	20, 134, 678 93
To June 30, 1854	73, 802, 291 40	75, 473, 119 08	48, 591, 073 41	80, 327, 791 36	121, 164 56	24, 868, 186 65
To June 30, 1855	65, 351, 374 68	66, 164, 775 96	47, 777, 672 13	71, 376, 975 16	1, 107, 317 53	28, 973, 068 32
To June 30, 1856	74, 056, 899 24	72, 726, 341 57	49, 108, 229 80	68, 626, 682 78	310, 959 85	24, 562, 449 68
To June 30, 1857	68, 969, 212 57	71, 274, 587 37	46, 802, 855 00	73, 803, 273 62	672, 437 49	26, 418, 698 44
To June 30, 1858	70, 372, 665 96	82, 062, 186 74	35, 113, 334 22	83, 502, 057 54	513, 975 02	27, 344, 594 22
To June 30, 1859	81, 758, 557 30	83, 678, 642 92	33, 193, 248 60	80, 086, 485 74	394, 652 04	23, 357, 785 00
To June 30, 1860	76, 841, 407 83	77, 055, 075 65	32, 979, 580 78	75, 939, 976 09	911, 533 32	21, 331, 152 12
To June 30, 1861	83, 371, 640 13	85, 387, 363 08	30, 963, 857 83	108, 592, 182 70	756, 461 55	43, 779, 510 19
To June 30, 1862	581, 668, 805 12	565, 667, 358 08	46, 965, 304 87	673, 448, 954 36	375, 814 27	151, 185, 292 20
To June 30, 1863	889, 373, 652 51	899, 815, 911 25	36, 523, 046 13	1, 774, 341, 938 91	553, 928 40	1, 025, 157, 391 46
To June 30, 1864	1, 393, 451, 807 17	1, 295, 541, 114 86	134, 433, 738 44	799, 665, 714 58	7, 459, 845 16	521, 822, 146 02
To June 30, 1865	1, 805, 933, 250 82	1, 906, 433, 331 37	33, 933, 657 89	2, 061, 582, 607 14	3, 457, 463 03	673, 488, 958 76
To June 30, 1866	1, 270, 712, 078 82	1, 139, 344, 081 95	165, 301, 654 76	818, 768, 122 52	1, 317, 884 95	351, 595, 114 38
To June 30, 1867	1, 130, 339, 092 63	1, 096, 351, 566 66	199, 289, 180 73	1, 055, 611, 178 54	935, 305 81	309, 919, 420 45
To June 30, 1868	1, 030, 749, 516 52	1, 069, 372, 245 36	160, 666, 451 89	986, 197, 619 27	68, 587, 965 49	158, 156, 828 87
To June 30, 1869	609, 623, 899 00	585, 133, 289 12	185, 157, 061 77	589, 480, 722 56	58, 739, 194 63	103, 765, 067 68
To June 30, 1870	696, 729, 973 63	703, 155, 391 44	178, 731, 643 96	689, 647, 190 08	3, 592, 259 44	86, 659, 606 88
To June 30, 1871	652, 095, 864 54	692, 238, 332 40	138, 589, 176 10	859, 071, 956 32	12, 849 52	253, 485, 447 32
To June 30, 1872	679, 158, 419 73	682, 360, 760 17	135, 386, 835 66	695, 307, 964 09	174, 411, 521 75	92, 021, 129 49
To June 30, 1873	548, 672, 269 47	523, 785, 932 33	160, 273, 172 80	557, 548, 583 82	11, 395, 257 65	114, 388, 467 29
To June 30, 1774	744, 252, 329 71	724, 897, 159 67	179, 628, 342 84	707, 774, 762 06	.....	97, 266, 059 68
To June 30, 1875	675, 971, 607 10	682, 028, 932 16	173, 571, 017 78	695, 842, 488 24	58, 453, 400 47	52, 626, 215 29
To June 30, 1876	691, 551, 673 28	714, 385, 633 86	150, 737, 057 20	705, 574, 049 58	7, 911, 604 98	35, 903, 026 03
Outstanding warrants June 30, 1876*	.....	827, 679 99	.....	.....	.....	.....
To June 30 1877	630, 278, 167 58	565, 299, 898 91	214, 887, 645 88	571, 114, 729 52	6, 735, 075 54	34, 155, 101 11
To June 30, 1878	662, 345, 079 70	590, 641, 271 70	286, 591, 453 88	593, 314, 603 93	11, 285, 028 08	25, 543, 405 26
To June 30 1879	1, 066, 634, 827 46	966, 393, 692 69	386, 832, 588 65	977, 078, 106 73	5, 060, 141 27	31, 167, 678 03
To June 30 1880	545, 340, 713 98	700, 233, 238 19	231, 940, 064 44	711, 840, 178 11	8, 455, 700 60	34, 318, 917 35

* Prior to June 30, 1876, statement is by warrants paid; subsequently is by warrants issued.

STATEMENT of the RECEIPTS, EXPENDITURES, APPROPRIATIONS, BALANCES IN the TREASURY, &c.—Continued.

Years.	Receipts.	Expenditures.	Balances in the Treasury, per warrants paid.	Appropriations.	Surplus fund.	Balances of appropriations.
To June 30, 1881	$474,532,826 57	$425,865,222 64	$280,607,668 37	$440,883,705 69	$5,079,993 93	$44,257,406 47
To June 30, 1882	524,470,974 28	529,627,739 12	275,450,903 53	537,040,041 72	7,521,927 88	44,747,781 19
To June 30, 1883	954,230,145 95	855,491,967 50	374,189,081 98	914,686,304 85	4,785,482 02	99,156,636 52
To June 30, 1884	555,399,255 92	504,646,934 83	424,941,403 07	523,846,431 29	16,467,072 58	101,889,060 40
To June 30, 1885	568,839,911 73	471,987,288 54	521,794,026 26	449,276,159 20	5,839,431 95	73,338,499 11
Total	21,649,805,641 27	21,128,011,615 01		21,713,599,992 15	512,036,827 59	

Grand total receipts from March 4, 1789, to June 30, 1885, as above		$21,649,805,641 27
Grand total expenditures from March 4, 1789, to June 30, 1885, as above	$21,128,011,615 01	
Balance in Treasury June 30, 1885, as above	521,794,026 26	
		21,649,805,641 27
Grand total appropriated from March 4, 1789, to June 30, 1885, as above		21,713,599,992 15
Grand total expenditures from March 4, 1789, to June 30, 1885, as above	21,128,011,615 01	
Grand total surplus fund from March 4, 1789, to June 30, 1885, as above	512,036,827 59	
Amount erroneously carried to surplus fund in 1847 and restored to the appropriations in 1850, by order of First Comptroller	152,249 94	
Repayments where there were no expenditures in 1851	$21,621 05	
Repayments where there were no expenditures in 1852	14,179 45	
	35,800 50	
Amount repealing warrant appropriated for naval hospital at Kittery, Me. (Act March 4, 1864)	25,000 00	
Balances of appropriations June 30, 1885, as above	73,338,499 11	
		21,713,599,992 15

Very respectfully, your obedient servant,

W. S. ROSECRANS,
Register.

Hon. DANIEL MANNING.
Secretary of the Treasury.

LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

LIABILITIES

OF THE

UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATION

DEPARTMENT OF THE INTERIOR,
Washington, August 18, 1885.

SIR: I have the honor to transmit herewith statement of liabilities of the United States to Indian tribes under treaty stipulations, together with a letter of the Commissioner of Indian Affairs dated 17th instant, forwarding the same.

I have the honor to be, very respectfully, your obedient servant,

L. Q. C. LAMAR,
Secretary.

The Hon. SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, August 17, 1885.

SIR: I have the honor to inclose herewith, for transmittal to the honorable the Secretary of the Treasury, a statement showing the liabilities of the United States to Indian tribes under treaty stipulations, as per request contained in the letter of the honorable Secretary dated the 4th instant, referred on the 6th instant, which is herewith returned.

Very respectfully,

A. B. UPSHAW,
Acting Commissioner.

The Hon. SECRETARY OF THE INTERIOR.

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Thirteen installments, unappropriated, at $30,000 each.	Vol. 15, p. 584, § 10	.....	$360,000 00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	....do	$15,000 00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00	.....	.....	.....
Do.....	Pay of physician and teacher.....	.....do	....do	2,500 00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	50,000 00	.....	.....	.....
Assinaboines	.....do	.....do	....do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	.....do	Eighth article treaty of September 1, 1868.	....do	40,000 00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Twelve installments, unappropriated, at $20,000 each.	Vol. 15, p. 596, § 10	.....	240,000 00	.....	.....
Do.....	Purchase of clothing, same article.....	.....	... do	14,000 60	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Chickasaw.....	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	$3,000 00	.....
Chippewas of the Mississippi.	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	Seven installments, of $1,000 each, due.	Vol. 9, p. 904, § 3..	.....	7,000 00	.....	.....
Chippewas, Pillager, and Lake Winnebagoshish bands.	Forty installments: in money, $10,666.66; goods, $8,000; and for purposes of utility, $4,000.	Nine installments, of $22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	203,999 94	.....	.....
Choctaws	Permanent annuities.....	Second article treaty of November 16, 1805, $3,000; thirteenth article treaty of October 18, 1820, $600; second article treaty of January 20, 1825, $6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.	.....	.....	9,600 00	.....

Do	Provisions for smiths, &c	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, §6; vol. 7, p. 236, §9; vol. 7, p. 614, §13.			920 00	
Do	Interest on $390,257.92, articles ten and thirteen, treaty of January 22, 1855.		Vol. 11, p. 614, §13.			19,512 89	$390,257 92
Creeks	Permanent annuities	Treaty of August 7, 1790	Vol. 7, p. 36, § 4			1,500 00	
Do	do	Treaty of June 16, 1802	Vol. 7, p. 69, § 2			3,000 00	
Do	do	Treaty of January 24, 1826	Vol. 7, p. 287, § 4			20,000 00	490,000 00
Do	Smiths, shops, &c	do	Vol. 7, p. 287, § 8			1,110 00	22,200 00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700 §5.			600 00	12,000 00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419 §5; vol. 11, p. 700, §5.	840 00 270 00 600 00 1,000 00 2,000 00			
Do	Interest on $200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, §6.			10,000 00	200,000 00
Do	Interest on $675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, §3.			33,758 40	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; thirteen installments of $19,000 each, due, estimated.	Vol. 15, p. 651, §9.		247,000 00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	Vol. 15, p. 651, §9.	4,500 00			
Do	Twenty installments, for pay of teacher and for books and stationery.	Four installments, of $1,500 each, due.	Vol. 15, p. 651, §7		6,000 00		
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, §8.	2,000 00			
Do	Twenty-five installments, of $30,000 each, in cash or otherwise, under the direction of the President.	Twenty-one installments of $30,000 each, due.	Act of April 11, 1882.		630,000 00		
Gros Ventres	Amounts to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).		35,000 00			
Iowas	Interest on $57,500, being the balance on $157,500.		Vol. 10, p. 1071, §9			2,875 00	57,500 00
Kansas	Interest on $200,000, at 5 per cent		Vol. 9, p. 842, §2			10,000 00	200,000 00
Kickapoos	Interest on $89,864.88, at 5 per cent		Vol. 10, p. 1079, §2			4,493 24	89,864 88
Klamaths and Modocs.	Twenty installments for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plowmaker, manual-labor school, and hospital.	One installment of $1,000 due	Vol. 16, p. 708, §2.		1,000 00		
Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say $411.43 for shop and $262.62 for miller.	Vol. 7, p. 191, §5			674 05	13,481 00

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Miamies of Kansas.	Interest on $21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.	.....	Vol. 10, p. 1094, §3	.....	.....	$1,094 24	$21,884 81
Miamies of Eel River.	Permanent annuities	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, §4; vol. 7, p. 91, §3; vol. 7, p. 114, §3; vol. 7, p. 116.	.....	.....	1,100 00	22,000 00
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855.....	Vol. 12, p. 982, §2	$3,000 00	.....	.....	.....
Nez Percés	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, §5	3,500 00	.....	.....	.....
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Thirteen installments, of $12,000 each, due.	Vol. 15, p. 657, §6.	.....	$156,000 00	.....	.....
Do.....	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Three installments, of $37,500 each, due.	....do	.....	112,500 00	.....	.....
Do.....	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, §7.	6,000 00	.....	.....	.....
Omahas.....	Twelve installments, fourth series, in money or otherwise.	Nine installments, fourth series, of $10,000 each, due.	Vol. 10, p. 1044, §4	.....	90,000 00	.....	.....
Osages.....	Interest on $69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, §6..	.....	.....	3,456 00	69,120 00
Do.....	Interest on $300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.....	Vol. 14, p. 687, §1	.....	.....	15,000 00	300,000 00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Nine installments, of $5,000 each, due.	Vol. 10, p. 1039, §4	.....	45,000 00	.....	.....
Pawnees.....	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857....	Vol. 11, p. 729, §2.	.....	.....	30,000 00	.....
Do'.....	Support of two manual-labor schools and pay of teachers.	.....do.....	Vol. 11, p. 729, §3.	10,000 00	.....	.....	.....

Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, $500; two blacksmiths, $1,200, and two strikers, $480.	Vol. 11, p. 729, §4.	2,180 00			
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, §4.	4,400 00			
Poncas	Fifteen installments, last series, to be paid to them or expended for their benefit.	Three installments, of $8,000 each, due.	Vol. 12, p. 997, §2.		24,000 00		
Do	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868	Vol. 12, p. 998, §2.	10,000 00			
Pottawatomies	Permanent annuity in money	August 3, 1795	Vol. 7, p. 51, §4			357 80	7,156 00
Do	do	September 30, 1809	Vol. 7, p. 114, §3			178 90	3,578 00
Do	do	October 2, 1818	Vol. 7, p. 185, §3			894 50	17,890 00
Do	do	September 20, 1828	Vol. 7, p. 317, §2			715 60	14,312 00
Do	do	July 29, 1829	Vol 7, p. 330, §2			5,724 77	114,495 40
Do	For educational purposes, during the pleasure of the President.	September 20, 1828 October 16, 1826 October 27, 1832	Vol. 7, p. 318, §2 Vol. 7, p. 296 Vol. 7, p. 401	5,000 00			
Do	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, §3; vol. 7, p. 318, §2; vol. 7, p. 321, §2.			1,008 99	20,179 80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, §2			156 54	3,130 80
Do	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, §2; vol. 9, p. 855, §10.			107 34	2,146 80
Do	For interest on $230,064.20, at 5 per cent	June 5 and 17, 1846	Vol. 9, p 855, §7			11,503 21	230,064 20
Pottawatomies of Huron.	Permanent annuities	November 17, 1808	Vol. 7, p. 106, §2			400 00	8,000 00
Quapaws	For education, smith, farmer, and smith-shop during the pleasure of the President.	$1,000 for education, $1,060 for smith, &c.	Vol. 7, p. 425, §3	2,060 00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3			1,000, 00	20,000 00
Do	Interest on $200,000, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 541, § 2			10,000 00	200,000 00
Do	Interest on $800,000, at 5 per cent	Treaty of October 21, 1842	Vol. 7, p. 596, § 2			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on $157,400, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 543, § 2			7,870 00	157,400 00
Do	For support of school	Treaty of March 6, 1861	Vol. 12, p. 1172, §5	200 00			
Seminoles	Interest on $500,000, eighth article of treaty of August 7, 1856.	$25,000 annual annuity	Vol. 11, p. 702, § 8			25,000 00	500,000 00
Do	Interest on $70,000, at 5 per cent	Support of schools, &c	Vol. 14, p. 757, § 3			3,500 00	70,000 00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.			1,000 00	20,000 00
Do	Smith and smith-shop and miller, permanent	February 28, 1821	Vol. 7, p. 349, § 4			1,660 00	33,200 00
Senecas of New York.	Permanent annuities	February 19, 1841	Vol. 4, p. 442			6,000 00	120,000 00
Do	Interest on $75,000, at 5 per cent	Act of June 27, 1846	Vol. 9, p. 35, § 2			3,750 00	75,000 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4			1,000 00	20,000 00
Do	Support of smith and smith-shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060 00			

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817	Vol. 7, p. 51, § 4			$3,000 00	$60,000 00
Do	Interest on $40,000, at 5 per cent	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3			2,000 00	40,000 00
Shoshones and Bannack							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Fourteen installments due, estimated at $11,500 each.	Vol. 15, p. 676, § 9		$161,000 00		
Do	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	$5,000 00			
Do	Blacksmith, and for iron and steel for shops	do	Vol. 15, p. 676, § 3	1,000 00			
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Fourteen installments due, estimated at $6,937 each.	Vol. 15, p. 676, § 9		97,118 00		
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00			
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty, November 11, 1794.	Vol. 7, p. 64, § 6			4,500 00	90,000 00
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Fourteen installments, of $130,000 each, due; estimated.	Vol. 15, p. 638, § 10		1,820,000 00		
Do	Blacksmith, and for iron and steel	Estimated	do	2,000 00			
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Fourteen installments, of $200,000 each, due; estimated.	do		2,800,000 00		
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00			
Do	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, § 5	1,100,000 00			
Tabequache band of Utes.	Pay of blacksmith	do	Vol. 13, p. 675, § 10	720 00			

Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	....do....	Vol. 15, p. 627, § 9.	220 00	.....	.....	.....
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	....do....	Vol. 15, p. 622, § 15	7,800 00	.....	.....	.....
Do.....	Thirty installments, of $30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Thirteen installments, each $30,000, due.	Vol. 15, p. 622, § 11	.....	390,000 00	.....	.....
Do.....	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.	.....	Vol. 15, p. 622, § 12	80,000 00	.....	.....	.....
Winnebagoes.....	Interest on $804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol, 7, p. 546, § 4; vol. 12, p. 628, § 4.	.....	.....	40,245 45	804,909 17
Do.....	Interest on $78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1	.....	.....	3,917 02	78,340 41
Yankton tribe of Sioux.	Ten installments, of $25,000 each, being third series, to be paid to them, or expended for their benefit.	Three installments due, of $25,000 each.	Vol. 11, p. 744, § 4.	.....	75,000 00	.....	.....
Do.....	Twenty installments, of $15,000 each, fourth series, to be paid to them, or expended for their benefit.	Nineteen installments, of $15,000 each, due.	....do	.....	285,000 00	.....	.....
Total.....	.....	.....	.....	1,420,150 00	7,750,617 94	349,336 44	6,116,329 19

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Commissioner of Internal Revenue.

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